

Presentment Date: December 5, 2022 at 2:00 p.m. (prevailing Eastern Time)
Objection Deadline: December 2, 2022 at 4:00 p.m. (prevailing Eastern Time)

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Counsel to the Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**NOTICE OF PRESENTMENT
ON DEBTORS' APPLICATION
FOR ENTRY OF AN ORDER (I) AUTHORIZING THE
RETENTION AND EMPLOYMENT OF ERNST & YOUNG LLP AS
TAX COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER,
EFFECTIVE AS OF JULY 13, 2022, AND (II) GRANTING RELATED RELIEF**

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in possession (collectively, the “Debtors”) will present the *Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022, and (II) Granting Related Relief* (the “Application”) and the related order attached to the Application as Exhibit A (the “Order”),

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

to the Honorable Martin Glenn, Chief United States Bankruptcy Judge, for approval and signature on **December 5, 2022, at 2:00 p.m., prevailing Eastern Time** (the “Presentment Date”).

PLEASE TAKE FURTHER NOTICE that any responses or objections to the relief requested in the Application or the Order shall: (a) be in writing; (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and all General Orders applicable to chapter 11 cases in the United States Bankruptcy Court for the Southern District of New York; (c) be filed electronically with the Court on the docket of *In re Celsius Network LLC*, No. 22-10964 (MG) by registered users of the Court’s electronic filing system and in accordance with all General Orders applicable to chapter 11 cases in the United States Bankruptcy Court for the Southern District of New York (which are available on the Court’s website at <http://www.nysb.uscourts.gov>); and (d) be served so as to be actually received by **December 2, 2022, at 4:00 p.m., prevailing Eastern Time** (the “Objection Deadline”), by (i) the entities on the Master Service List available on the case website of the Debtors at <https://cases.stretto.com/celsius> and (ii) any person or entity with a particularized interest in the subject matter of the Application and Order.

PLEASE TAKE FURTHER NOTICE that if no objections or other responses are timely filed and served by the Objection Deadline with respect to the Application and Order, the Debtors shall, on the Presentment Date, submit the Application and Order to the Court, which order the Court may enter without further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that copies of the Application and Order and other pleadings filed in these chapter 11 cases may be obtained free of charge by visiting the website of Stretto at <https://cases.stretto.com/celsius>. You may also obtain copies of the Application and Order and other pleadings filed in these chapter 11 cases by visiting the Court’s website at

<http://www.nysb.uscourts.gov> in accordance with the procedures and fees set forth therein.

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New York, New York
Dated: November 18, 2022

/s/ Joshua A. Sussberg

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

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) Chapter 11
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) Case No. 22-10964 (MG)
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**DEBTORS' APPLICATION FOR
ENTRY OF AN ORDER (I) AUTHORIZING THE
RETENTION AND EMPLOYMENT OF ERNST & YOUNG LLP AS
TAX COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER,
EFFECTIVE AS OF JULY 13, 2022 AND (II) GRANTING RELATED RELIEF**

The above-captioned debtors and debtors in possession (collectively, the "Debtors") state as follows in support of this application (this "Application"):

Relief Requested

1. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the "Order"), (a) authorizing the Debtors to retain and employ Ernst & Young LLP

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

(“EY LLP”), a member firm of Ernst & Young Global Limited (“EYGL”), as the Debtors’ tax compliance and tax advisory services provider, effective as of July 13, 2022 in accordance with the terms and conditions set forth that certain agreement including that certain engagement letter between EY LLP and the Debtors, as may be amended, supplemented, or modified from time to time, the “Master Services Agreement,” a copy of which is attached as Exhibit 1 to the Order, and those certain statements of work pursuant to the Master Services Agreement, including the: (a) Statement of Work - Tax Compliance Services, effective as of July 13, 2022 (the “Tax Compliance SOW”); (b) Statement of Work - Tax Advisory Services, effective as of July 13, 2022 (the “Tax Advisory SOW”); and (c) Amendment No. 1 to Statement of Work - Tax Advisory Services (the “Tax Advisory SOW Amendment,” and together with the Tax Compliance SOW and the Tax Advisory SOW, the “SOWs,” and together with the Master Services Agreement, the “Engagement Letters”). Copies of the SOWs are attached to the Order as Exhibit 2, Exhibit 3, and Exhibit 4. For the reasons set forth below, the relief requested herein is in the best interest of the Debtors, their estates, creditors, stakeholders, and other parties in interest and therefore should be granted.

2. In support of this Application, the Debtors submit, and incorporate by reference herein, the *Declaration of Elizabeth Harvey in Support of Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022 and (II) Granting Related Relief* (the “Harvey Declaration”), which is attached hereto as **Exhibit B**, the *Declaration of Yoav Schwartz in Support of Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022 and (II) Granting Related Relief* (the “Shwartz Declaration”), which

is attached hereto as **Exhibit C**, and the *Declaration of Martin Flashner in Support of Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022 and (II) Granting Related Relief* (the “Flashner Declaration,” and together with the Harvey Declaration and the Shwartz Declaration, the “Declarations”), which is attached hereto as **Exhibit D**.

Jurisdiction and Venue

3. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the Southern District of New York, entered February 1, 2012. The Debtors confirm their consent to the Court entering a final order in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

4. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

5. The statutory bases for the relief requested herein are sections 327(a), 328, and 1107(b) of title 11 of the United States Code (the “Bankruptcy Code”), rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”).

Background

6. The Debtors, together with their non-Debtor affiliates (collectively, “Celsius”), are one of the largest and most sophisticated cryptocurrency based finance platforms in the world and provide financial services to institutional, corporate, and retail clients across more than 100 countries. Celsius was created in 2017 to be one of the first cryptocurrency platforms to which users could transfer their crypto assets and (a) earn rewards on crypto assets and/or (b) take loans

using those transferred crypto assets as collateral. Headquartered in Hoboken, New Jersey, Celsius has more than 1.7 million registered users and approximately 300,000 active users with account balances greater than \$100.

7. On July 13, 2022 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description of the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of Robert Campagna, Managing Director of Alvarez & Marsal North America, LLC, in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 22] (the “Campagna Declaration”).² The Debtors commenced these chapter 11 cases to provide Celsius an opportunity to stabilize its business and consummate a comprehensive restructuring transaction that maximizes value for stakeholders.

8. The Debtors are operating their business and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. These chapter 11 cases have been consolidated for procedural purposes only and are jointly administered pursuant to Bankruptcy Rule 1015(b) [Docket No. 53]. On July 27, 2022, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed an official committee of unsecured creditors [Docket No. 241] (the “Committee”). On September 29, 2022, the Court entered an order approving the appointment of an examiner [Docket No. 920]. On October 20, 2022, the Court entered an order approving the appointment of an independent fee examiner [Docket No. 1151] (the “Fee Examiner”).

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Campagna Declaration.

Retention of EY

9. The Debtors chose EY LLP to act as tax compliance and tax advisory services provider because EY LLP and its professionals have extensive experience in delivering tax services to companies, including financially distressed companies. Moreover, the global organization of the member firms of Ernst & Young Global Limited are global leaders in assurance, tax, strategy and transactions, and consulting services. EY LLP is a member firm among the global organization of member firms of Ernst & Young Global Limited. The member firms of Ernst & Young Global Limited are separate legal entities and collectively have 700 offices in 150 countries. Accordingly, the Debtors have determined that EY LLP has the resources and experience necessary to perform services in these chapter 11 cases.

10. The Debtors seek to employ and retain EY LLP because of its experience and extensive knowledge of US tax and bankruptcy-specific tax issues as well as related issues. EY LLP is qualified and well-positioned to provide the services contemplated herein to the Debtors in an efficient and cost-effective manner. EY LLP has considerable experience providing tax analytical services to businesses in a chapter 11 environment and has been employed in numerous chapter 11 cases, including as tax services provider in *In re GTT Commc'ns, Inc.*, No. 21-11880 (MEW) (Bankr. S.D.N.Y. Jan. 20, 2022), as tax services provider in *In re LSC Commc'ns, Inc.*, No. 20-10950 (SHL) (Bankr. S.D.N.Y. Oct. 2, 2021), and as tax services provider in *In re Frontier Commc'ns Corp.*, No. 20-22476 (RDD) (Bankr. S.D.N.Y. May 26, 2020). Accordingly, the Debtors have determined that EY LLP has the resources and experience necessary to perform tax services in these chapter 11 cases. The Debtors believe that EY LLP's employment is in the best interests of the Debtors, their estates, creditors, stakeholders, and other parties in interest.

Services to Be Provided

11. Subject to the Court's approval, the Debtors anticipate that EY LLP will perform the following services (collectively, the "Services") pursuant to the Engagement Letters:³

A. Tax Compliance Services

- a. Prepare the (i) US federal income tax returns for Celsius Network, Inc. and Celsius US Holding LLC and its US subsidiaries for the year ended December 31, 2021 and (ii) prepare the state and local income and franchise tax returns for certain jurisdictions.

B. Tax Advisory Services

- a. Advise the Debtors' personnel in developing an understanding of the tax issues and options related to the Debtors' chapter 11 filing, taking into account the Debtors' specific facts and circumstances, for US federal and state & local tax purposes;
- b. Advise on the federal and state & local income and indirect tax consequences of proposed plans of reorganization, including, if necessary, assisting in the preparation of IRS ruling requests regarding the tax consequences of alternative reorganization structures and tax opinions;
- c. Understand and advise on the tax implications of reorganization and/or restructuring alternatives the Debtors are evaluating that may result in a change in the equity, capitalization and/or ownership of the shares of the Debtors and the respective assets;
- d. Gather information, prepare calculations, and apply the appropriate federal and state & local tax law to historic information regarding changes in the ownership of the Debtors' stock to calculate whether any of the shifts in stock ownership may have caused an ownership change that will restrict the use of tax attributes (such as net operating losses, capital losses, credit carry forwards, and built in losses) and the amount of any such limitation;
- e. Prepare calculations and apply the appropriate federal and state & local tax law to determine the amount of tax attribute reduction related to debt cancellation income and modeling of tax consequences of such reduction;

³ To the extent that any summary set forth herein differs from the terms of the Engagement Letters, the terms of the Engagement Letters shall control. Capitalized terms used but not defined in this section shall have the meanings ascribed to them in the applicable Engagement Letter.

- f. If necessary, prepare or assist in tax basis balance sheets and computations of stock basis as of certain relevant dates for purposes of analyzing the tax consequences of alternative reorganization structures;
- g. Analyze federal and state & local tax treatment of the costs and fees incurred by the Debtors in connection with the bankruptcy proceedings, including tax return disclosure and presentation;
- h. Analyze federal and state & local tax treatment of interest and financing costs related to debt subject to automatic stay, and new debt incurred as the Debtors emerge from bankruptcy, including tax return disclosure and presentation;
- i. Analyze federal and state & local tax consequences of restructuring and rationalization of intercompany accounts, and upon written request, analyze tax impacts of transfer pricing and related cash management;
- j. Analyze federal and state & local tax consequences of restructuring in the US or internationally during bankruptcy, including tax return disclosure and presentation;
- k. Analyze federal and state & local tax consequences of potential bad debt and worthless stock deductions, including tax return disclosure and presentation;
- l. Analyze federal and state & local tax consequences of employee benefit plans, as requested in writing;
- m. Advise the Debtors' personnel on the bankruptcy tax process and procedure lifecycle, the typical tax issues, options, and opportunities related to a chapter 11 filing, the typical impact of a chapter 11 filing on a corporate tax department's operations, and best practices for addressing such impact areas while operating in bankruptcy and the post-emergence period;
- n. Assist with various tax, compliance, tax account registration/deregistration and/or audit issues arising in the ordinary course of business while in bankruptcy, including but not limited to: IRS and/or state and local income and indirect tax audit defense, voluntary disclosure assistance and/or compliance questions, notices or issues related to: federal, state & local income/franchise tax, sales and use tax, excise tax, property tax, employment tax, credit & incentive agreements and other miscellaneous taxes or regulatory assessments and fees;
- o. Advise, as requested and as permissible, with determining the validity and amount of bankruptcy tax claims or assessments, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, severance taxes, excise taxes,

credit & incentive agreements, and other miscellaneous taxes or regulatory assessments and fees;

- p. Scope, assist, and advise on the potential for seeking cash tax refunds, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, tax credit & incentive agreements and other miscellaneous taxes or regulatory assessments and fees;
- q. Provide documentation, as appropriate or necessary, of tax matters, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative, bankruptcy tax issue, or other tax matter described above, including as it relates to any historical transactions (e.g., acquisitions, mergers, dispositions, liquidations, or any materially similar transactions, associated with the Debtors' internal restructuring or otherwise). The Debtors will be responsible for all accounting and management decisions; and
- r. As requested, assist in remediating potential tax exposures through voluntary disclosure programs. As part of this process, EY LLP will work with the Debtors to develop an understanding of the issues and alternatives for resolving potential outstanding tax liabilities and where requested assist with preparing and filing materials. EY LLP will not, however, make any recommendations regarding whether the Debtors should enter into a specific remediation program or settle any potential exposure with any jurisdiction on terms providing by the jurisdiction. EY LLP will issue a separate SOW related to virtual digital assets ("VDA") services for any specific state for which the Debtors determine they will enter into a VDA program.

12. Should the Debtors request EY LLP to perform additional services not contemplated by the Engagement Letters, the Debtors and EY LLP will mutually agree upon such services and fees for those in writing, in advance. The Debtors shall file notice of any proposed additional services and any underlying engagement agreement or statement of work with the Court and serve such notice on the U.S. Trustee, counsel for the Committee, and any party requesting notice under Bankruptcy Rule 2002. If no such party files an objection within fourteen days of the Debtors filing such notice, such additional services and any underlying engagement agreement may be approved by the Court by further order without further notice or hearing.

Professional Compensation

13. Pursuant to section 328(a) of the Bankruptcy Code, the Debtors request that the Court approve the retention of EY LLP on the fee terms and at the rates expressed in the Engagement Letters. The following is a brief summary of some of the salient fee terms of the Engagement Letters, and the Engagement Letters set forth all the compensation and expense reimbursement provisions that shall apply thereunder.

14. Provision of the Services pursuant to the Tax Compliance SOW will be provided for a fixed fee of (a) \$52,150 for compliance services for Celsius Network Inc. for the period ended December 31, 2021 and (b) \$52,850 for tax compliance services for Celsius US Holding LLC and its U.S. subsidiaries for the period ended December 31, 2021. To note, the latter charges have been prepaid, and EY LLP will not charge the Debtors additional fees for this work.

15. Provision of the Services pursuant to the Tax Advisory SOW and the Bankruptcy Tax SOW Amendment will be billed based on EY LLP's hourly rates for such Services, which currently are as follows:

<u>Level</u>	<u>Hourly Rate</u>
Partner/Principal	\$1,250
Executive Director	\$1,150
Senior Manager	\$950
Manager	\$850
Senior	\$600
Staff	\$400

16. EY LLP's fees are exclusive of taxes or similar charges, as well as customs, duties, or tariffs imposed in respect of the Services, all of which the Debtors shall pay.

17. In addition to the fees set forth above, the Debtors shall reimburse EY LLP for any direct expenses incurred in connection with the retention in these chapter 11 cases and the performance of the Services set forth in the Engagement Letters, including, but not limited to, any

potential value-added taxes, sales taxes, and other indirect taxes incurred in connection with the delivery of the Services. EY LLP's direct expenses shall include, but not be limited to, reasonable, customary, and documented out-of-pocket expenses for items such as travel, meals, accommodations, and other expenses (including any fees or reasonable expenses of EY's legal counsel) related to this engagement. EY will charge the Debtors for these direct expenses at EY's cost.

18. If EY LLP is requested or authorized by the Debtors, or is required by government regulation, subpoena, or other legal process, to produce its documents or personnel as witnesses with respect to the Services or the Engagement Letters, the Debtors would, so long as EY LLP is not a party to the proceeding in which the information is sought, reimburse EY LLP for its professional time and expenses, as well as the fees and expenses of its counsel, incurred in responding to such requests.

19. The hourly rates and corresponding rate structure that EY LLP will use in these chapter 11 cases are the same rate structures that EY LLP uses in similar matters regardless of whether a fee application is required and reflect the normal and customary billing practices for engagements of this complexity and magnitude. The hourly rates vary with the experience and seniority of the individuals assigned. The Debtors believe that these compensation arrangements are market-based and reasonable considering the vast knowledge and experience of EY LLP.

20. EY LLP may receive rebates in connection with certain purchases, which are used to reduce charges that EY would otherwise pass onto its clients.

21. The Debtors believe the Engagement Letters and the fees contemplated therein are consistent with and typical of compensation arrangements entered into by EY LLP with other comparable firms in connection with the rendering of similar services under similar circumstances.

The Debtors believe that the terms and conditions in the Engagement Letters are reasonable, consistent with the market, and designed to compensate EY LLP fairly for its work and to cover fixed and routine overhead expenses.

EY's Disinterestedness

22. In connection with the proposed retention by the Debtors in these chapter 11 cases, EY LLP received and reviewed a list of parties in interest (the "Parties in Interest") from the Debtors. To the extent that EY LLP's review of relationships with the Parties in Interest indicated that they or any other EYGL member firm has in the last three years initiated a client engagement with the Parties in Interest in matters unrelated to these chapter 11 cases, it is indicated in the results of the connections checks in Exhibit B to the Harvey Declaration.

23. To the best of the Debtors' knowledge, and except to the extent disclosed herein and in the Declarations, EY LLP: (a) is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code; (b) does not hold or represent an interest adverse to the Debtors or their estates; and (c) has no connection to the Debtors, their creditors, or their related parties. To the extent that EY LLP discovers any new relevant facts or relationships bearing on the matters described herein during the period of its retention, they will use reasonable efforts to promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

24. EY LLP has not received any payments from the Debtors after the Petition Date. Additionally, as of the Petition Date, EY LLP was not owed any money by the Debtors. Upon approval of its retention in these cases, to the extent there are unknown fees incurred on the Debtors' behalf prior to the Petition Date, EY LLP shall waive its right to receive such unpaid fees.

25. For these reasons, to the best of the Debtors' knowledge, information, and belief, based on the Declarations, none of EY LLP's past or current engagements would or do appear to

create an interest materially adverse to the interests of the Debtors, creditors, or equity security holders in these chapter 11 cases. As such, the Debtors believe that EY LLP is disinterested and holds no materially adverse interest to the Debtors' estates.

Certain Other Terms of the Engagement Letters

26. EY LLP's provision of Services to the Debtors is contingent upon this Court's approval of each term and condition set forth in the Engagement Letters.

27. The Debtors or EY LLP may terminate the Engagement Letters, respectively, in accordance with their terms. Notwithstanding such termination, however, the Debtors' estates will remain obligated to pay all accrued fees and expenses as of the effective date of such termination. Moreover, certain other terms of the Engagement Letters will continue (either indefinitely or for a specified period of time) following termination.

Indemnification

28. As part of the overall compensation payable to EY LLP under the Engagement Letters, the Engagement Letters provide EY LLP certain indemnification rights (the "Indemnification Provision"). The Indemnification Provision was negotiated between the Debtors and EY LLP at arm's-length and in good faith. The Debtors believe that the Indemnification Provision is reasonable and in the best interests of the Debtors, their estates, and their creditors.

No Duplication of Services

29. The Debtors intend that the services of EY LLP will complement, and not duplicate, the services rendered by any other professional retained in these chapter 11 cases. To the best of the Debtors' knowledge, EY LLP understands that the Debtors have retained, and may retain, additional professionals during the term of the engagement and will work cooperatively with such

professionals to integrate any respective work conducted by the professionals on behalf of the Debtors.

Basis for Relief

30. The employment and retention of EY LLP under the terms described herein is appropriate under sections 327(a) and 1107(b) of the Bankruptcy Code. Section 327(a) of the Bankruptcy Code empowers the trustee, with the Court's approval, to employ professionals "that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title." 11 U.S.C. § 327(a). Section 101(14) of the Bankruptcy Code defines a "disinterested person" as a person that:

- (a) is not a creditor, an equity security holder, or an insider;
- (b) is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the debtor; and
- (c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the debtor, or for any other reason.

11 U.S.C. § 101(14).

31. Furthermore, section 1107(b) of the Bankruptcy Code provides that "a person is not disqualified for employment under section 327 of this title by a debtor in possession solely because of such person's employment by or representation of the debtor before the commencement of the case." 11 U.S.C. § 1107(b). EY LLP's prepetition relationship with the Debtors is therefore not an impediment to their retention to provide postpetition services to the Debtors.

32. Section 328(a) of the Bankruptcy Code authorizes the employment of a professional person "on any reasonable terms and conditions of employment, including on a retainer. . . ." 11 U.S.C. § 328(a). The terms and conditions of EY LLP's retention as described herein are

reasonable and in keeping with the terms and conditions typical for engagements of this size and character. It is reasonable for the Debtors to seek to retain and employ EY LLP to provide tax services on the terms and conditions set forth herein.

33. EY LLP intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee guidelines, and any other applicable procedures and orders of the Court.

34. For all the reasons stated above and in the Declarations, the Debtors' retention and employment of EY LLP is warranted.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

35. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the fourteen-day stay period under Bankruptcy Rule 6004(h).

Motion Practice

36. This Application includes citations to the applicable rules and statutory authorities upon which the relief requested herein is predicated and a discussion of their application to this Application. Accordingly, this Application satisfies Local Rule 9013-1(a).

Notice

37. The Debtors will provide notice of this Application to the following parties or their respective counsel: (a) the U.S. Trustee; (b) counsel to the Committee; (c) the United States Attorney's Office for the Southern District of New York; (d) the Internal Revenue Service; (e) the offices of the attorneys general in the states in which the Debtors operate; (f) the Securities and

Exchange Commission; (g) counsel to the Fee Examiner; and (h) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

38. No prior request for the relief sought in this Application has been made to this or any other court.

[Remainder of page intentionally left blank]

WHEREFORE, the Debtors request that the Court enter the Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

New York, New York
Dated: November 18, 2022

/s/ Joshua A. Sussberg

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Counsel to the Debtors and Debtors in Possession

Exhibit A

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:)
) Chapter 11
)
CELSIUS NETWORK LLC, *et al.*,¹) Case No. 22-10964 (MG)
)
Debtors.) (Jointly Administered)
)

**ORDER (I) AUTHORIZING THE RETENTION
AND EMPLOYMENT OF ERNST & YOUNG LLP AS
TAX COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER,
EFFECTIVE AS OF JULY 13, 2022 AND (II) GRANTING RELATED RELIEF**

Upon the application (the “Application”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”), (a) authorizing the Debtors to retain and employ Ernst & Young LLP, a member firm of Ernst & Young Global Limited (“EYGL”) in the United States (“EY LLP”), as the Debtors’ tax compliance services and tax advisory services provider, effective as of July 13, 2022 in accordance with the terms and conditions set forth in the Engagement Letters, copies of which are attached as **Exhibit 1**, **Exhibit 2**, **Exhibit 3**, and **Exhibit 4**, respectively, to this Order, and (b) granting related relief, all as more fully set forth in the Application; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the Southern District of New York, entered February 1, 2012; and upon the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

Declarations; and this Court having the power to enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of these chapter 11 cases in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that EY LLP does not hold or represent an adverse interest to the Debtors or their estates and is disinterested under 11 U.S.C. § 101(14); and this Court having found that the relief requested in the Application is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Application and opportunity for a hearing thereon were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Application; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is HEREBY ORDERED THAT:

1. The Application is granted as set forth herein.
2. In accordance with sections 327(a) and 328 of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rules 2014-1 and 2016-1, the Debtors are authorized to employ and retain EY LLP as the Debtors' tax compliance and tax advisory services provider, effective as of July 13, 2022, in accordance with the terms and conditions set forth in the Application and Engagement Letters, as modified by this Order.
3. EY LLP shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines, this Order, and any other applicable orders of this Court.
4. The terms of the Engagement Letters, including without limitation, the compensation provisions, are reasonable terms and conditions of employment and are hereby approved.

5. Consistent with, and subject to, the terms of the Engagement Letters and this Order, EY LLP is hereby authorized to perform the Services provided for in the Engagement Letter.

6. EY LLP is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code as required by section 327(a) of the Bankruptcy Code.

7. EY LLP shall file monthly, interim, and final fee applications for the allowance of compensation for services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines, and any other applicable procedures and orders of this Court and consistent with the proposed compensation set forth in the Engagement Letters.

8. EY LLP’s fixed fees pursuant to the Engagement Letters (and any supplemental engagement agreements or statements of work subsequently approved in these cases) shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code. EY LLP shall keep reasonably detailed time records in half-hour increments and will submit, with any interim or final fee application, together with the time records, a narrative summary, by project category, of services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by EY LLP.

9. EY LLP’s hourly fees pursuant to the Engagement Letters (and any supplemental engagement agreements or statements of work subsequently approved in these cases) shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code. With respect to the Advisory SOW, EY LLP shall keep reasonably detailed time records in one-tenth (1/10) hour increments and will submit with any fee application, together with the time records, a narrative summary (by project category) of services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by EY

LLP. With respect to the Compliance SOWs, EY LLP will keep summary time records in half-hour increments describing the EY LLP's daily activities and the identity of persons who performed such tasks for Services performed under the Compliance SOWs.

10. To the extent the Debtors and EY LLP enter into any additional engagement letters or statements of work, the Debtors will file such engagement letters or statements of work with the Court and serve such engagement letters or statements of work upon the U.S. Trustee, counsel for the Committee, and any party requesting notice under Bankruptcy Rule 2002. If any party objects to the additional services to be provided by EY LLP within fourteen days of such new engagement letters or statements of work being filed and served, the Debtors will promptly schedule a hearing before the Court. All additional services will be subject to the provisions of this Order. To the extent no related timely objections are filed, such additional engagement letters shall be deemed approved pursuant to this Order.

11. The indemnification provisions included in the Engagement Letters are approved, subject to the following:

- (a) EY LLP shall not be entitled to indemnification, contribution, or reimbursement for services other than those described in the Engagement Letters and the Application, unless such services and indemnification therefor are approved by the Court; provided, that to the extent additional engagement letter(s) are filed with the Court and no parties object to such engagement letter(s) in accordance with the procedures described in paragraph 10, such engagement letter(s) shall be deemed approved by the Court;
- (b) The Debtors shall have no obligation to indemnify EY LLP, or provide contribution or reimbursement to EY LLP, for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from EY LLP's actual fraud, bad faith, self-dealing, breach of fiduciary duty (if any such duty exists), gross negligence or wilful misconduct; (ii) judicially determined (the determination having become final), to be based on a breach of EY LLP's contractual obligations to the Debtors; or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) immediately above, but determined by this

Court, after notice and a hearing, to be a claim or expense for which EY LLP should not receive indemnity, contribution, or reimbursement under the terms of EY's retention by the Debtors pursuant to the terms of the Engagement Letters and Application, as modified by this Order; and

- (c) If, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these chapter 11 cases, EY LLP believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution, and/or reimbursement obligations under the Engagement Letters (as modified by this Order) and Application, including without limitation the advancement of defense costs, EY LLP must file an application in this Court, and the Debtors may not pay any such amounts to EY LLP before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by EY LLP for indemnification, contribution, and/or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify EY LLP. All parties in interest shall retain the right to object to any demand by EY LLP for indemnification, contribution, and/or reimbursement.

12. Prior to any increases in EY LLP's hourly rates pertaining to the Debtors, EY LLP shall file a supplemental declaration with this Court, and provide five business days' notice to the Debtors and the U.S. Trustee. The supplemental declaration shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase.

13. Notwithstanding anything to the contrary in the Application or the Engagement Letters, EY LLP shall not be entitled to reimbursement for fees and expenses of their counsel incurred in connection with any objection to their fees. In the event that, during the pendency of these chapter 11 cases, EY LLP seeks reimbursement for any attorneys' fees or expenses, the invoices and supporting time records from such attorneys shall be included in the respective fee applications, and such invoices and time records shall be in compliance with the Local Rules and subject to any U.S. Trustee Guidelines and Court approval under the standards of sections 330 and 331 of the Bankruptcy Code, without regard to whether such attorney has been retained under

section 327 of the Bankruptcy Code; *provided* that EY LLP shall not seek reimbursement from the Debtors' estates for any fees incurred in defending any of their fee applications in these chapter 11 cases.

14. Notwithstanding anything in the Engagement Letters to the contrary, EY LLP shall apply any remaining amount of its prepetition retainer or credit balance as a credit toward postpetition fees and expenses after such postpetition fees and expenses are approved pursuant to an order of the Court awarding fees and expenses to EY LLP.

15. EY LLP will review its files periodically during the pendency of these chapter 11 cases to determine whether any disqualifying conflicts or other circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, EY LLP will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

16. EY LLP shall use its reasonable efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in these chapter 11 cases.

17. Notwithstanding anything in this Application or the Engagement Letters to the contrary, (a) to the extent that EY LLP uses the services of independent contractors, subcontractors, or employees of foreign affiliates or subsidiaries (collectively, the "Contractors") in these chapter 11 cases, EY LLP shall pass through the cost of the Contractors to the applicable Debtors at the same rate that they pay the Contractors and (b) seek reimbursement for actual costs only. Contractors from whom EY LLP seeks to pass through fees on an hourly basis to the applicable Debtors shall be subject to the same conflict checks as required for EY LLP, and such Contractors shall file with the Court such disclosures as required by Bankruptcy Rule 2014.

18. To the extent that the express provisions of this Order are inconsistent with the provisions of the Application, the Declarations, or the Engagement Letters, the provisions of this Order shall control.

19. The Debtors and EY LLP are authorized and empowered to take all actions necessary to implement the relief granted in and pursuant to this Order.

20. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application, and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

21. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

22. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

23. Notwithstanding any provision to the contrary in the Application or the Engagement Letters, the Court shall retain jurisdiction to hear and to determine all matters arising from or related to implementation, interpretation, or enforcement of this Order and EY's retention.

New York, New York
Dated: _____, 2022

THE HONORABLE MARTIN GLENN
CHIEF UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Master Services Agreement



MASTER SERVICES AGREEMENT

This Master Services Agreement (this “Agreement”) is entered into between Ernst & Young LLP, a Delaware limited liability partnership (“EY”) and Celsius Network, LLC on behalf on itself and on behalf of its affiliated entities (collectively “Client”), effective as July 13, 2022 (the “Effective Date”).

Structure

1. This Agreement sets out the contractual structure for the provision of services (“Services”) by EY to Client subsequent to Client filing a petition under Chapter 11 (“Chapter 11”) of the United States Bankruptcy Code (“Bankruptcy Code”) on or about July 13, 2022 with the United States Bankruptcy Court for the Southern District of New York (“Bankruptcy Court”). EY’s performance of Services is contingent upon the Bankruptcy Court’s approval of EY’s retention in accordance with the terms and conditions that are set forth in this Agreement. This Agreement shall be effective as of the date of Client’s filing of a Chapter 11 petition in the Bankruptcy Court on July 13, 2022. EY will perform the Services described in separate Statements of Work entered into between the parties that incorporate the terms of this Agreement as well as the terms of any applicable Module(s) to form a separate and independent contract (“Contract”), which shall be subject to approval of the Bankruptcy Court.
2. For the purposes of any Contract, (a) “Client” in such Contract (including in this Agreement and the applicable Module(s) as incorporated into such Contract) means the Client Entity that executes the applicable Statement of Work, and (b) “party” means either EY or such Client Entity.
3. If there is any inconsistency between provisions in different parts of a Contract, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the applicable Statement of Work and any annexes thereto, (b) any applicable Module, (c) this Agreement, and (d) other annexes to a Contract.

Definitions

4. The following terms are defined as specified below:
 - (a) “AICPA” means the American Institute of Certified Public Accountants.
 - (b) “Client Affiliate” means an entity that controls, is controlled by, or is under common control with, Client.
 - (c) “Client Entity” means Client or a Client Affiliate.
 - (d) “Client Information” means information obtained by EY from Client or from a third party on Client’s behalf.
 - (e) “Deliverables” means any advice, communications, information, technology or other content that EY provides under this Agreement.
 - (f) “EY Firm” means a member of the EY network and any entity operating under a common branding arrangement with a member of the EY network.
 - (g) “EY Persons” means EY’s or any other EY Firm’s subcontractors, members, shareholders, directors, officers, partners, principals or employees.



- (h) "Internal Support Services" means internal support services utilized by EY, including but not limited to: (a) administrative support, (b) accounting and finance support, (c) network coordination, (d) IT functions including business applications, system management, and data security, storage and recovery, and (e) conflict checking, risk management and quality reviews.
- (i) "Module" means a module, supplemental to this Agreement, entered into by the parties and containing further terms applicable to a particular type of Services.
- (j) "Personal Data" means Client Information relating to identified or identifiable natural persons or that is otherwise considered to be "personal data," "personal information" or similar term under applicable data protection laws.
- (k) "Report" means a Deliverable (or any portion of a Deliverable) issued on EY letterhead or under the EY brand or otherwise identifiable as being prepared by or in association with EY, any other EY Firm or EY Person.
- (l) "Statement of Work" means a document, incorporating this Agreement and any applicable Module, entered into by the parties describing particular Services that EY will perform.
- (m) "Support Providers" means external service providers of EY and other EY Firms and their respective subcontractors.
- (n) "Tax Advice" means tax matters, including tax advice, tax opinions, tax returns or the tax treatment or tax structure of any transaction to which the Services relate.

Provision of the Services

- 5. EY will provide the Services using reasonable skill and care in accordance with applicable professional standards, including those established by the AICPA.
- 6. Subject to Bankruptcy Court approval, EY may subcontract a portion of the Services to one or more EY Firms, as well as to other third parties, who may deal with Client directly. EY will remain solely responsible to Client for the performance of the Services. From time to time, non-CPA personnel may perform the Services.
- 7. EY will act as an independent contractor and not as Client's employee, agent or partner. Client will remain solely responsible for management decisions relating to the Services and for determining whether the Services are appropriate for its purposes. Client shall assign qualified personnel to oversee the Services, as well as the use and implementation of the Services and Deliverables.
- 8. Client agrees to promptly provide to EY (or cause others to so provide) Client Information, resources and assistance (including access to records, systems, premises and people) that EY reasonably requires to perform the Services.
- 9. Client Information will be accurate and complete in all material respects. EY will rely on Client Information and, unless EY expressly agrees otherwise in writing, EY will have no responsibility to verify it. The provision of Client Information (including Personal Data), resources and assistance to EY will be in accordance with applicable law and will not infringe any copyright or other third-party rights.



Deliverables

10. All Deliverables are intended for Client's use in accordance with the Contract under which they are provided.
11. Client may not rely on any draft Deliverable. EY shall not be required to update any final Deliverable as a result of circumstances of which EY becomes aware, or events occurring, after its delivery.
12. Unless otherwise provided for in a Contract, Client may not disclose a Report (or any portion or summary of a Report), to third parties or refer to EY or to any other EY Firm or EY Person in connection with the Services, except:
 - (a) to a Client Affiliate (subject to these disclosure restrictions);
 - (b) to Client's lawyers (subject to these disclosure restrictions), who may review it only in connection with advice relating to the Services;
 - (c) to Client's independent auditors (subject to these disclosure restrictions) who may review it only in connection with their audit;
 - (d) to the extent, and for the purposes, required by applicable law (and Client will promptly notify EY of such legal requirement to the extent Client is permitted to do so);
 - (e) to other third parties (with EY's prior written consent), who may use it only as specified in such consent; or
 - (f) to the extent it contains Tax Advice.

If Client discloses a Report (or a portion thereof), Client shall not alter, edit or modify it from the form provided by EY, provided, any material to be redacted is agreed in advance with us. Client shall inform those to whom it discloses a Report (other than disclosure of Tax Advice to tax authorities) that they may not rely on it for any purpose without EY's prior written consent. Subject to the foregoing, Client is not prohibited by this Section 12 from using Deliverables that do not qualify as Reports in communication with third parties provided that: (i) there is no reference to, or communication of, EY's or any other EY Firm's involvement in the development of such Deliverables, and (ii) Client assumes sole responsibility for such use and communication.

Limitations

13. As part of the parties' arrangements, the parties have mutually agreed the following limitations of liability (which also apply to others for whom Services are provided under any Contract):
 - (a) Neither party will be responsible, in contract or tort, under statute or otherwise, for any amount with respect to loss of profit, data or goodwill, or any other consequential, incidental, indirect, punitive or special damages in connection with claims arising out of a Contract or otherwise relating to the Services, whether or not the likelihood of such loss or damage was contemplated.
 - (b) Client (and any others for whom Services are provided) may not recover from EY, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss under the respective Contract during the twelve (12) months



preceding the date of the event giving rise to the loss. This cap is an aggregate cap across all claims under such Contract prior to such date.

14. The limitations set out in Section 13(b) above will not apply to losses or damages caused by EY's fraud or willful misconduct or to the extent prohibited by applicable law or professional regulations.
15. Client (and any others for whom Services are provided under a Contract) may not make a claim or bring proceedings relating to the Services under a Contract against any other EY Firm or EY Person. Client shall make any claim or bring proceedings only against EY.

No Responsibility to Third Parties

16. Unless specifically otherwise agreed with Client in writing, EY's responsibility for performance of the Services is to Client and Client alone. Should any Deliverable be disclosed, or otherwise made available, by or through Client (or at Client's request) to a third party (other than Tax Advice), Client agrees to indemnify EY, as well as the other EY Firms and the EY Persons, against all claims by third parties, and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising solely out of such disclosure.

Intellectual Property Rights

17. Each party retains its rights in its pre-existing intellectual property. Except as set out in the applicable Contract, any intellectual property developed by EY, and any working papers compiled in connection with the Services (but not Client Information contained in them), shall be the property of EY.
18. Client's right to use Deliverables under a Contract arises following payment for the Services.

Confidentiality, Data Protection & Security

19. Except as otherwise permitted by a Contract, neither party may disclose to third parties any information (other than Tax Advice) provided by or on behalf of the other that ought reasonably to be treated as confidential (including, in the case of EY, Client Information). Either party may, however, disclose such information to the extent that it:
 - (a) is or becomes public other than through a breach of a Contract;
 - (b) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information;
 - (c) was known to the recipient at the time of disclosure or is thereafter created independently;
 - (d) is disclosed as necessary to enforce the recipient's rights under this Agreement; or
 - (e) must be disclosed under applicable law, legal process or professional regulations.
20. EY uses other EY Firms, EY Persons and Support Providers who may have access to Client Information in connection with delivery of Services as well as to provide Internal Support Services. EY shall be responsible for any use or disclosure of Client Information by other EY Firms, EY Persons or Support Providers to the same extent as if EY had engaged in the conduct itself.
21. Client agrees that Client Information, including Personal Data, may be processed by EY, other EY Firms, EY Persons and their Support Providers in various jurisdictions in which they operate (EY office locations are listed at www.ey.com). Client Information, including any Personal Data, will be processed in accordance with laws and professional regulations applicable to EY, and appropriate technical and organizational security measures designed to protect such information will be



implemented. EY will also require any Support Provider that processes Personal Data on its behalf to provide at least the same level of protection for such Personal Data as is required by such legal and regulatory requirements. If Personal Data relating to a data subject in the UK, European Union or Switzerland (collectively, "European Personal Data") is required for EY to perform the Services, the parties agree to negotiate in good faith a data transfer addendum intended to validate the transfer of such European Personal Data by Client to EY prior to such transfer. Transfer of Personal Data among members of the EY network is subject to the EY Binding Corporate Rules Program available at www.ey.com/bcr. Further information about EY's processing of Personal Data is available at www.ey.com/privacy.

22. To the extent permitted by applicable law, regulation or governmental directive, EY will notify Client without undue delay in the event of loss, disclosure or unauthorized or unlawful processing of Personal Data and provide Client with relevant information about the nature and extent of the event.
23. In certain circumstances, individuals may have the right under applicable data protection law to access, correct, erase, port, restrict or object to the processing of their personal data. Such requests may be sent to privacy.office@ey.com. To the extent permitted by law, regulation or governmental directive, EY will notify Client without undue delay upon receipt of any verifiable request from a data subject or supervisory authority relating to a Personal Data right. If EY is required to provide Personal Data in response to such verifiable request, or to a request from Client, providing that data will be part of the Services and, to the extent permitted by applicable law, Client will be responsible for EY's reasonable charges incurred in doing so.
24. As a professional services firm, EY is required to exercise its own judgment in determining the purposes and means of processing any Personal Data when providing the Services. Accordingly, unless otherwise specified in a Contract, when processing Personal Data subject to the General Data Protection Regulation or other applicable data protection law (including, without limitation, state data protection (e.g., the California Consumer Privacy Act)), EY acts as an independent controller (or similar status that determines the purposes and means of processing), and not as a processor under Client's control (or similar status acting on behalf of Client) or as a joint controller with Client. For Services where EY acts as a processor processing Personal Data on Client's behalf, the parties will agree appropriate data processing terms in the applicable Statement of Work.
25. EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.
26. If Client requires EY to access or use Client or third-party systems or devices, EY shall have no responsibility for the confidentiality, security or data protection controls of such systems or devices, or for their performance or compliance with Client requirements or applicable law.
27. EY may provide Client access to use certain data, software, designs, utilities, tools, models, systems and other methodologies and know-how that EY owns or licenses for the purpose of Client's receipt of the Services or as otherwise expressly agreed in writing by EY ("EY Tools"). Client shall be responsible for compliance by all Client personnel and third parties acting on Client's behalf with the terms applicable to the use of such EY Tools. As between EY and Client, EY (or another EY Firm) owns all right, title, interest, and all intellectual property rights in and to the EY Tools, including any enhancements, modifications, and derivative work thereof.



License to EY Tools During the Statement of Work Term: To the extent that EY provides Client access to any EY Tools during the term of an applicable Statement of Work, EY hereby grants to Client a nonexclusive, paid-up, internal license, during the term of the applicable Statement of Work, to use, execute, and display the EY Tools, for the sole purpose of Client's receipt of the Services from EY under the applicable Statement of Work.

License to EY Tools After the Statement of Work Term: EY may allow Client to use certain EY Tools, after the term of an applicable Statement of Work, for the sole purpose of Client's use and receipt of the benefit of the Services provided by EY under such Statement of Work. Any EY Tools that EY allows Client to use after the term of such Statement of Work will be identified in the Statement of Work as a "Leave Behind EY Tool." With respect to such an identified Leave Behind EY Tool, to the extent permitted by applicable law and professional regulations, EY hereby grants to Client a nonexclusive, paid-up, internal license, to use, execute, and display the Leave Behind EY Tool, after the term of the Statement of Work, for the sole purpose of Client's use and receipt of the benefit of the Services provided by EY under the Statement of Work.

EY Tools Disclaimers and Acknowledgments: Client's use of any EY Tools may be subject to additional terms, which EY will provide to Client in writing. Client acknowledges that EY may at any time, modify, replace, direct Client to discontinue use of any EY Tools, or otherwise revoke, limit or condition Client's access and right to use any EY Tools. ALL EY TOOLS ARE PROVIDED "AS IS" AND WITHOUT ANY WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF TITLE, MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR USE, OR ANY WARRANTY THAT THE OPERATION OF EY TOOLS WILL BE UNINTERRUPTED, ERROR FREE OR THAT EY TOOLS WILL BE OR REMAIN COMPATIBLE WITH ANY OF CLIENT'S HARDWARE OR SOFTWARE. IN NO EVENT SHALL EY BE LIABLE FOR LOSS OF OR DAMAGE TO CLIENT'S DATA RESULTING FROM THE CLIENT'S USE OF THE EY TOOLS. Client shall not decompile, disassemble or otherwise reverse engineer the EY Tools, unless authorized by law or the relevant regulatory agency. Client shall not sell, lease, assign or otherwise transfer any portion of the EY Tools.

Compliance

28. In connection with the performance of its respective rights and obligations under a Contract, EY and Client each will comply with all laws and regulations of any jurisdiction applicable to it from time to time concerning or relating to bribery or corruption, including, without limitation, the U.S. Foreign Corrupt Practices Act ("FCPA").

Fees and Expenses Generally

29. Client shall pay EY's professional fees and specific expenses in connection with the Services as detailed in the applicable Contract. Client shall also reimburse EY for other reasonable expenses incurred in performing the Services. EY's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which Client shall pay (other than taxes imposed on EY's income generally). Unless otherwise set forth in the applicable Contract, payment is due within thirty (30) days following the date of each of EY's invoices.
30. Subject to Bankruptcy Court approval, if necessary, EY may charge additional professional fees if events beyond its control (including Client's acts or omissions) affect EY's ability to perform the Services as agreed in the applicable Contract, or if Client asks EY to perform additional tasks.



31. If EY is required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or a Contract, Client shall reimburse EY for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless EY is a party to the proceeding or the subject of the investigation.

Force Majeure

32. Neither party shall be liable for breach of a Contract (other than payment obligations) caused by circumstances beyond such party's reasonable control.

Term and Termination

33. A Contract applies to all Services associated with such Contract whenever performed after the date of Client's filing of a Chapter 11 petition (including before the date of the applicable Contract).
34. A Contract shall terminate on the completion of the Services associated with such Contract. This Agreement and/or any or all Contracts may be terminated at any time by Client or EY immediately upon written notice delivered to the other party, but in any event this Agreement including all Statements of Work will expire upon the effective date of Client's confirmed plan of reorganization, or liquidation of Client's assets under Chapter 11 or 7 of the Bankruptcy Code, or otherwise.
35. Client shall pay EY for all work-in-progress, Services already performed, and expenses incurred by EY up to and including the effective date of the termination or expiration of a Contract, as well as any applicable termination fees set forth in the applicable Contract. Payment is due within thirty (30) days following the date of the invoice for these amounts or as quickly as the Bankruptcy Code, Bankruptcy Rules, Local Rules and any relevant orders of the Bankruptcy Court allow.
36. The term of this Agreement will expire five (5) years following the Effective Date (the "Term"), unless the parties mutually agree to renew or extend it, provided Client continue to operate under Chapter 11 bankruptcy protection. For clarity, this Agreement shall survive with respect to any Contract entered into during the Term, even if such Contract remains in effect beyond the Term.
37. The provisions of this Agreement, including Section 12 and Section 38 otherwise with respect to Deliverables and Reports, that give either party rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement or applicable Contract and shall survive completion of the Client's bankruptcy whether through a confirmed plan of reorganization under Chapter 11, liquidation of the Client's assets under Chapter 7 of the Bankruptcy Code, or otherwise.

Governing Law and Dispute Resolution

38. This Agreement, any Contract under this Agreement, and any non-contractual matters or obligations arising out of a Contract or the Services, shall be governed by, and construed in accordance with, the laws of the state of New York applicable to agreements made, and fully to be performed, therein by residents thereof. Any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of Client or its subsidiaries or of EY) shall be brought in the Bankruptcy Court or the applicable district court (if such district court withdraws the reference) and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum



(unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the district court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures as set forth in Appendix 1 to these Terms and Conditions. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon Client, EY and any all successors and assigns thereof.

United States Specific Terms

39. The U.S. Department of Labor (DOL) regulations, at 20 CFR § 655.734(a)(1)(ii)(A), require the posting of notice of a Labor Condition Application (LCA) in instances where individuals holding certain visas (e.g., H-1B) will be working onsite. Where applicable, EY and the Client will work together to develop an appropriate notice to enable compliance with this requirement.

Miscellaneous

40. A Contract constitutes the entire agreement between the parties as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any previously agreed confidentiality agreements. Except as expressly provided otherwise herein, this Agreement does not modify the terms or provisions for other professional services executed prior to Client's filing of a Chapter 11 petition in the Bankruptcy Court.
41. Each party may execute this Agreement or a Contract, as well as any modifications to them, by electronic means, and each party may sign a different copy of the same document. Both parties must agree in writing to modify this Agreement or a Contract, subject to Bankruptcy approval, if necessary.
42. Client agrees that EY and the other EY Firms may, subject to professional obligations, act for other clients, including Client's competitors.
43. Neither party may assign any of its rights, obligations or claims under this Agreement or a Contract.
44. If any provision of this Agreement or a Contract (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
45. Client acknowledges that the U.S. Securities and Exchange Commission regulations indicate that, where auditor independence is required, certain confidentiality restrictions related to tax structure may render the auditor to be deemed to be non-independent or may require specific tax disclosures. Accordingly, if and only to the extent that U.S. Securities and Exchange Commission auditor independence regulations apply to the relationship between Client or any of Client's associated entities and any EY Firm, with respect to the tax treatment or tax structure of any transaction to which the Services relate, Client represents, to the best of its knowledge, as of the date of a Contract, that neither Client nor any Client Affiliate has agreed, either orally or in writing, with any other advisor to restrict Client's ability to disclose to anyone such tax treatment or tax structure. Client agrees that the impact of any such agreement is its responsibility.



46. EY and Client acknowledge that Client or a Client Affiliate (the “Local Client”) may seek to enter into an agreement with another EY Firm (the “Local EY Firm”) for the provision of services in another country (the “Local Services”). The parties agree that the Local Client and the Local EY Firm may enter into a local country agreement (the “Local Agreement”) for Local Services that incorporates the terms and conditions of this Agreement, subject to any modifications they deem appropriate under local law, regulation, professional standard, or local custom and practice. For clarity, in such event, (i) the Local Agreement shall govern all Local Services; and (ii) neither the Local Client nor the Local EY Firm will be deemed to be parties to this Agreement in connection with the Local Services.
47. Client represents that Client Affiliates for whom Services are performed by EY in connection with a Contract shall be bound by the terms of such Contract.
48. Neither party may use or reference the other’s name, logos or trademarks without its prior written consent.
49. The limitations in Sections 13 and 15 and the provisions of Sections 16, 20, 22 and 37 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.
50. By agreement to the provision of the Services, EY is not providing a guarantee to Client that EY’s performance of those services pursuant to the terms and conditions set forth in this Agreement will guarantee Client’s successful reorganization under Chapter 11.

Additional Provisions

51. EY will provide the Services as described in the applicable Statement of Work to Client, contingent upon the Bankruptcy Court’s approval of EY’s retention in accordance with the terms of this Agreement.
52. The Services may be modified from time to time by Client and EY’s mutual written agreement and approval of the Bankruptcy Court, if required.
53. Client acknowledges and agrees that, whether or not the Statement of Work has been approved by the Bankruptcy Court at the time any Deliverable is rendered, any such Deliverable rendered by EY prior to the delivery of its final Deliverable is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.
54. Any activities not described in the applicable Statement of Work are not covered by the fees stated therein. These services will be considered outside the scope of such Statement of Work and are the responsibility of Client to perform on a timely basis unless otherwise agreed by the parties in writing (in an amendment or a separate Statement of Work) and approved by the Bankruptcy Court.
55. Each Statement of Work will identify the individuals who will lead the EY engagement team in providing the Services. If any of these individuals ceases to provide the Services to the Client pursuant to such Statement of Work, EY will so advise the Client and, if that person is replaced, provide the Client with the name of the professional’s replacement. Other staff, not identified therein, may be utilized as required to conduct EY’s work in an efficient manner.
56. EY will submit an itemized and detailed billing statement for each applicable Statement of Work, and EY will request payment of EY’s fees and expenses, in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Local Rules for the Bankruptcy



Court and any relevant administrative orders. EY will submit EY's invoices as the work progresses and payment of them will be made within thirty (30) days following the date of the invoice for these amounts upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.

57. EY acknowledges that payment of EY's fees and expenses is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of EY and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.



IN WITNESS WHEREOF, EY and Client have each caused this Agreement to be signed and delivered by its duly authorized representative/s.

ERNST & YOUNG LLP

Signed: *Elizabeth Harvey*

Name: Elizabeth Harvey

Title: Partner

Celsius Network, LLC

Signed:

DocuSigned by:
Chris Ferraro

1315E92CCA0E408

Name: Chris Ferraro

Title: CFO



Appendix 1

Dispute resolution procedures

Mediation

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution (“CPR”) shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that the mediator is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, of or beneficial owner with decision-making capacity over any EY Firm audit client.

The mediator shall conduct the mediation as the mediator determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator’s assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The parties and the mediator may disclose the existence, content or results of the mediation only in accordance with applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 30 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

Arbitration

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration (“Rules”) as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.



The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless the arbitrator has agreed in writing to these procedures and has confirmed in writing that the arbitrator is not, and will not become during the term of the arbitration, an employee, partner, executive officer, director, or beneficial owner with decision-making capacity over any EY Firm audit client.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

Exhibit 2

Statement of Work - Tax Compliance Services



Ernst & Young LLP
One Manhattan West
New York, NY 10001

Tel: +1 212 773 3000
ey.com

Statement of Work **US Tax Compliance Services FY 2021**

This Statement of Work, effective July 13, 2022 (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and Celsius Network, LLC on behalf of itself and its affiliated entities (collectively, “you” or “Client”); pursuant to the Agreement, dated July 13, 2022 (the “Agreement”), between EY and Celsius Network, LLC which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on July 13, 2022 with the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

Scope of Services

EY will provide the following Tax Compliance Services to you (the “Services”).

- Preparation of the US federal income tax returns for Celsius Network, Inc. and Celsius US Holding LLC and its US subsidiaries for the year ended December 31, 2021. In addition, we will prepare the state and local income and franchise tax returns for those jurisdictions listed in Appendix A.
- The specific services we will provide as part of this engagement include:
 - Estimated tax payment computations
 - Extension requests
 - Federal tax depreciation calculations (regular, AMT, ACE) as well as gain/loss on disposal of fixed assets
 - State tax depreciation calculations
 - Federal Form 5472, Information Return of a 25% foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business, as applicable



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- Federal Form 5471, Information Return of U.S. Person with Respect to Certain Foreign Corporations
- FinCEN Form 114, Report of Foreign Bank and Financial Accounts, as applicable
- Federal Form 1042 as applicable.

The above listed returns are what we will deliver to you for the tax year in this SOW, but our fees to deliver may need to be adjusted as final regulations are issued to account for the continued implementation of the TCJA and CARES Act provisions, and other legislative and regulatory updates. We will communicate with you regularly regarding any changes that may impact your scope and fees.

Treasury regulations require taxpayers to file disclosure statements relating to certain tax strategies/transactions that the Internal Revenue Service (“IRS”) has identified as Listed Transactions or Transactions of Interest, any transaction that is substantially similar to a Listed Transaction or Transaction of Interest, and Other Reportable Transactions. The disclosure statements must be filed with the proper tax returns and also sent separately to the IRS. In addition, some states have enacted tax shelter legislation requiring taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns. Failure to disclose properly any of these transactions/strategies in which Client directly or indirectly participated may result in the imposition of penalties. During the process of gathering data to prepare Client’s tax return(s), EY requires Client to complete the Reportable Transaction Questionnaire, which is attached to this SOW as Appendix D. If there is a particular person other than you who should respond to such questionnaire on behalf of Client, please immediately provide to EY that person’s name, position, and telephone number. EY shall not be liable for any penalties resulting from Client’s failure to accurately and timely respond to the questionnaire or to timely file the required disclosure statements.

Unless you indicate otherwise, we will check the box on your returns, when the option is available, indicating that the taxing authorities can discuss the return directly with the EY preparer who signed it. These discussions are limited to certain issues related to the processing of the returns. Interactions with taxing authorities beyond the scope of processing issues may require a Power of Attorney that must be signed by you. Any services that may be performed under this arrangement are subject to the terms and conditions of this SOW but are not considered covered under the fee quoted for the preparation of your return(s) and therefore will be billed separately. If you prefer that this box not be checked, please contact your EY tax professional.

This engagement does not include (1) an analysis of any shift in ownership of Client stock, (2) the preparation of statements required by Internal Revenue Code §§382 and 383, or (3) a determination of whether such code sections limit the amount of taxable income or tax that can be offset by net operating loss carryforwards, certain recognized built-in losses, certain excess credits, or net capital loss carryovers, (4) Additional services that may relate to Tax Cuts & Job Acts (TCJA Tax Reform) and/or additional tax legislation is enacted, (5) state income or sales tax nexus determinations, (6) Change in Accounting Method and Form 3115. The limitations under these provisions may have a material adverse impact on Client’s tax liability. We will not prepare a return on which taxable income (or tax) is offset by such attributes unless an analysis is performed. If you would like EY to perform such an analysis, those services would be covered under a separate engagement letter. Please contact Elizabeth



Harvey if you would like to discuss additional services and fees associated with the analysis and reporting requirements under these rules.

This engagement does not include any advice or determinations regarding what expenses may be qualified research expenses under Internal Revenue Code §41 or comparable state statutes.

The tax compliance services do not include responding or assisting Client in responding to notices from taxing jurisdictions not prepared by EY, and for no more than 5 hours per entity, other than notices received during the term of this SOW relating to returns prepared by EY when such notices pertain to the compilation, assembly, or processing of the return. EY is prepared to assist Client in responding to other notices/communications from taxing authorities, however, such services are beyond the scope of the tax compliance services and will be billed according to our hourly billing rates.

All Client copies of the tax return(s) and Schedules K-1, as applicable, will be presented to Client in an electronic format.

Returns and Partner/Shareholder Deliverables, as applicable, will be generated using a default presentation that conforms with regulatory standards. Customization for presentation preferences is not included in the scope of this engagement. If Client requests customizations, EY will discuss this request and provide fee estimates for these services, which would be covered as an amendment to this SOW.

Upon written request and pre-approval for SEC channel 1 clients where audit committee pre-approval is required, EY will assist Client with other tax compliance services, including preparation of additional returns for the current tax year, and extension requests and computation of estimated tax payments for subsequent tax years. However, these services are not covered under the fee quoted in this letter. We will be happy to discuss and provide fee estimates for such additional services, which would be invoiced separately and subject to all other terms and conditions of this SOW and the above-referenced Agreement.

Your obligations - Compliance

Client authorizes EY, its affiliates, other members of the global Ernst & Young network, including those located outside the United States, and subcontractors providing services on our or their behalf, to disclose Client's tax return information received or generated in connection with the Services described in this SOW, prior-years' tax return information and information relating to the immediately succeeding tax year, to and among each other for the purpose of rendering the Services, discussing and providing other services to you (including tax advisory services and bringing to your attention planning opportunities we may identify based upon the preparation and/or review of your tax returns), and conducting quality reviews and reviews of compliance with EY policies and professional standards. You have the ability to request a more limited disclosure of tax return information than that described above. If, at any time, you would like us to narrow the scope of the information to be disclosed, please contact us in writing and we will limit any disclosures that have not yet occurred. You acknowledge that this consent will be valid for three years from the date this SOW is signed by you below.



Subject to Bankruptcy Court approval, we may subcontract a portion of the Services to one or more EY Firms and to subcontractors, including retired EY tax partners, working under our direction who may communicate directly with you. Subject to Bankruptcy Court approval, we anticipate subcontracting portions of the Services to Kost, Forer, Gabbay & Kasierer (“EY Israel”). EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client’s U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and our subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of the Client to and among each other for the purpose of rendering the Services and discussing and providing other services to you. You have the ability to request a more limited disclosure of tax return information than that described above. If, at any time, you would like us to narrow the scope of the information to be disclosed, please contact us in writing and we will limit any disclosures that have not yet occurred. You acknowledge that this consent will be valid for three years from the date this SOW is signed by you below.

You will not, and you will not permit others to, quote or refer to any Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws (“Securities Laws”) are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provisions of Securities Laws could invalidate any provision of this SOW.

Scope specific provisions

The Client shall maintain books and records as required by law and as is necessary to support any positions taken on any tax return included within the scope of this engagement in the event of any taxing authority examination.

EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants. We will not conduct a review to detect fraud or illegal acts.

If we receive a request from a third party for any information relating to our Tax Advice, we will notify you and will not release any such information unless you have executed an appropriate written consent authorizing such disclosure and the third party has executed a non-reliance and release letter acceptable to us in form and substance.

Other Provisions

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.



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Engagement Team

You have identified Lior Koren as your contact with whom we should communicate about these Services. Your contact at EY for these Services will be Elizabeth Harvey, working with Amir Chenchinski of EY Israel.

Fees:

The General Terms and Conditions of the Agreement address our fees and expenses generally.

Fees for compliance services for Celsius Network Inc. for the period ended December 31, 2021 are \$52,150.

Fees for Compliance Services for Celsius US Holding LLC and its US subsidiaries for the period ended December 31, 2021 are \$52,850.

In addition to the fees set out above expenses and disbursements will be charged as follows:

- Additional state tax returns, over those jurisdictions listed on Appendix B to the letter will be billed at \$950 per form;
- Additional 5472 forms over the number of forms prepared for 2020 will be billed at \$1,500 per form;
- Additional 5471 forms over the number of forms prepared for 2020 will be billed as follows:
 - \$1,500 for short version
 - \$5,000 for full version

In addition, any time incurred by EY and/or EY Israel professionals to review 2021 tax return matters resulting from the Company's bankruptcy filing, various transactions and an internal restructuring which occurred in 2021 and/or the Company's current financial and operational status are not included in the fixed fee estimate above and will be billed based on the rate card in the Bankruptcy Tax Services SOW dated [x]. it is hereby clarified that any work related to changes / amendments to the filed US tax returns will be billed separately based on the EY hourly rates.

You shall also pay, if applicable, any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by you.

If EY subcontracts with EY Israel, and during the bankruptcy Celsius pays fees/expenses to EY that relate to work done by EY Israel and that EY remits to EY Israel, then in accordance with the Law for Reducing the Use of Cash, 2018, by bank transfer to the account of "Kost Forer Gabbay & Kasierer". Account details will be specified in each invoice. According to Regulation 7(a)(1) to the Israeli VAT regulations, 1976, KFGK will issue a tax invoice/ receipt after receiving payment from the client.



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If, during the course of the engagement covered by this letter, it becomes apparent that the fee will exceed this estimate, we will discuss with the Company the adjustments to be made to our fee arrangements.

Any changes to Client's business or structure from acquisitions, divestitures, operating model changes, bankruptcy etc., as well as any legislative or regulatory changes that significantly alter the scope of the Services, or the amount of time required to deliver the Services, will be considered an event for which EY may modify the fees. Accordingly, EY and Client shall promptly meet to negotiate an adjustment in the fees payable to EY as a result of such changes. EY shall have no obligation to commence work in connection with such changes until the revised fee amount is agreed.

Any legislative or regulatory change that significantly alters the scope of the Services, or the amount of time required to deliver the Services, will be considered an event for which EY may modify the fees. Accordingly, EY and Client shall promptly meet to negotiate an adjustment in the fees payable to EY as a result of such changes. EY shall have no obligation to commence work in connection with such changes until the fee impact is agreed upon by the parties in writing and approved by the Bankruptcy Court.

We will bill you for our fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due upon receipt of our invoice.

In addition, you shall reimburse EY for expenses incurred in connection with the performance of the Services which were pre-approved by the Client, including reasonable and customary out-of-pocket expenses such as travel, meals accommodations and other expenses specifically related to this engagement. EY may receive rebates in connection with certain purchases, which are used to reduce charges that EY would otherwise pass on to its clients. Actual out-of-pocket costs incurred by EY while executing the Services shall be pre-approved by the Client and will be billed separately.

In witness whereof, the parties have executed this SOW as of the date set forth above.

Ernst & Young LLP

AGREED:

Celsius Network, LLC, on behalf of itself and its affiliates

By: 
1315E92CCA0F408...
[Address, Title] Chris Ferraro

Date: 9/29/2022



Appendix A: Affiliated entities

Celsius US Holding LLC
Celsius Mining LLC
Celsius KeyFi LLC
Celsius Network LLC
Celsius Operations LLC
Celsius Networks Lending LLC
Celsius US LLC
Celsius Network Limited (UK)
Celsius Lending LLC
Celsius Network Europe d.o.o. Beograd (Serbia)
Celsius Network IL LTD
GK8 LTD
Celsius Services CY LTD (Cyprus)
Celsius (AUS) Pty LTD (Australia)
Celsius Network (Gibraltar) Limited (Gibraltar)
Celsius EU UAB (Lithuania)



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Appendix B: State and local tax returns listing

Celsius Network Inc.

AZ

CA

CO

FL

GA

NJ

NYS

NYC

TX

Celsius US Holding LLC and its US subsidiaries

NJ

GA

NC

KY



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Appendix C: list of entities filing forms 5471 and 5472

5471:

Celsius Network Europe d.o.o. Beograd.

Celsius EU UAB (Lithuania)

Celsius Services CY Ltd (Cyprus)

Celsius (AUS) Pty Ltd. (Australia)

Celsius Network (Gibraltar)

5472:

Celsius Network Limited (UK)

Celsius Network LLC



Appendix D: Workpaper Acknowledgement

Celsius Network Inc., Celsius US Holding LLC and its US subsidiaries (collectively, “Client”) has asked EY to provide copies of its 2021 tax compliance workpapers created solely for purposes of preparing the client’s tax return, calculating estimated taxes, or preparing the extensions (collectively, the “Workpapers”) to Client only for (a) its internal use or (b) submission solely to taxing authorities for purposes of responding to inquiries in connection with the examination of Clients’ tax returns or positions.

Client acknowledges that EY created the Workpapers solely for purposes of preparing its computations in connection with its tax compliance services for Client pursuant to this Agreement between Client and EY (the “Agreement”). Client further acknowledges that (a) information contained in the Workpapers may have been based upon estimates and assumptions that were made at the time the Workpapers were prepared because complete and accurate information was not available to EY at that time; (b) such estimates and assumptions were discussed with and approved by Client; (c) the bases for these estimates and assumptions have likely changed since the Workpapers were prepared; and (d) the Workpapers have not been updated by EY to reflect information that may have become available subsequent to their preparation. Furthermore, in preparing the Workpapers, EY relied on information and representations provided by Client and its representatives that were not independently verified by EY at the time the Workpapers were created. As a result, EY may not have identified irregularities or errors if they occurred. Moreover, EY, in its exercise of professional judgment, may have assessed tax issues in a different manner than Client might have assessed the same issues. The Workpapers are not a substitute for any other inquiries or procedures that Client should undertake for the purpose of satisfying itself with respect to Client’s tax situation, nor may the Workpapers or the information contained therein be suitable for such purpose or any other purposes of Client.

Client acknowledges and agrees that the Workpapers and all copies thereof provided to Client pursuant to this letter and the Agreement are and shall remain the sole property of EY. Client will use the Workpapers and the information contained therein only for the purposes set forth above.

Except as permitted by this letter or as otherwise required by applicable law or legal process, Client may not disclose, orally or in writing, any of the Workpapers or the information contained therein, in whole or in part, without the prior written consent of EY. Client shall advise EY promptly if it receives any subpoena, service or other court order for access to the Workpapers or for information contained therein.

Please confirm Client’s agreement with the foregoing by signing and dating the enclosed copy of this letter and returning it to Elizabeth Harvey.



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Appendix E: Reportable Transaction Questionnaire

Purpose:

Ernst & Young LLP (EY) uses this questionnaire to prepare your tax returns. US Treasury Department regulations require disclosure statements relating to certain transactions, plans and arrangements. These disclosure statements must be filed with the tax return and with a separate IRS office. Failure to make a proper disclosure may result in penalties. Some states have similar disclosure requirements. EY shall not be liable for any penalties resulting from your failure to accurately and timely respond to these questions or to timely file disclosure statements.

Instructions:

This questionnaire must be completed for each year for which EY prepares an income tax return. If you are completing this questionnaire for one or more individuals or legal entities, your response should take into account the activities of each. If this questionnaire is being completed in connection with a statement of work, it should address all of the taxpayer(s) and return(s) included in the scope of the engagement. Otherwise, we've included an attachment that lists the taxpayers and returns that you should consider as you complete the questionnaire. The terms "you," "your" and "taxpayer" refer collectively to all of these individuals and entities.

Question:

Please review the questions on the next two pages for each individual and entity covered by this engagement and check the box below that is applicable.

- ☐ My answer is no or N/A to all of the questions. (Please sign and date this questionnaire to complete it.)
- ☐ My answer is yes to one or more of the questions and/or I am unsure of my answer to one or more of the questions. (Please complete the box below before signing and dating this questionnaire.)

If your answer is yes or unsure with respect to one or more questions, list in the following box the applicable taxpayer and the question number(s) of the reportable transaction and/or, if applicable, the transaction number(s) of the listed transaction or transaction of interest to which the answer relates.

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Disclosure in connection with a reportable transaction

If you are completing this questionnaire only with respect to a Regulated Investment Company (RIC), start with question 4. If you are completing this questionnaire for any other taxpayer, start with question 1. Section references are to the Internal Revenue Code of 1986, unless otherwise indicated.

Questions:

- 1. Loss transactions:** Have you directly or indirectly entered into a transaction that results in claiming a gross loss (no netting against gains) over the loss threshold amounts described below that is deductible pursuant to a provision of the tax code that treats the transaction as a sale or other disposition (for example, Section 741 or Section 988) or otherwise results in a deduction under Section 165?

Note that this question does not include a loss from a casualty or involuntary conversion. Also, consider this question with regard to losses reported on your federal or California state tax returns for each of the categories of taxpayers described in the paragraphs that follow that applies to you (more than one, if applicable). If you are a US shareholder of a controlled foreign corporation (“CFC”, as defined below) or a 10% shareholder of a qualified electing fund (“QEF”, as defined below), include any loss that the foreign corporation would report if it were treated as a domestic corporation filing a US return and consider the activities of the CFC or QEF in connection with the other questions below.

Loss threshold amounts

Individuals and trusts: At least \$2 million on this tax return (or \$50,000 or greater in the case of a Section 988 foreign currency loss transaction), or at least \$4 million when combining this tax return with other years’ returns. Include transaction losses that flow through from a partnership or S corporation.

Partnerships and S corporations: At least \$2 million on this tax return, or at least \$4 million when combining this tax return with other years’ returns. This category includes partnerships with at least one partner that is not a C corporation (looking through any partners that are partnerships).

Corporate entities: At least \$10 million on this tax return, or at least \$20 million when combining this tax return with other years’ returns. This category includes:

- C corporations
- Tax-exempt entities (with respect to Unrelated Business Taxable losses)
- Partnerships, if every partner is a C corporation (looking through any partners that are partnerships)
- Controlled foreign corporations (CFCs) – a non-US corporation that has US shareholders (i.e., US persons who directly or indirectly own 10% or more of the combined voting power, or, effective for taxable years of foreign corporations beginning after December 31, 2017, the value of all classes of stock of such non-US corporation) that own in the aggregate more than 50% of the total vote or value of such non-US corporation



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- Qualified electing funds (QEFs) – a passive foreign investment company that meets the requirements of Section 1295 and the regulations thereunder, which include an annual taxpayer election
- 2. **Confidentiality agreement:** Have you entered into a transaction offered to you by a paid tax advisor who placed a limitation on your disclosure of the tax treatment or tax structure of the transaction?
- 3. **Contingent fees or other contractual protection:** Will your tax returns reflect the results of a transaction for which you (or a related party) paid fees to an advisor that were contingent on realizing federal, California or New York tax benefits, or for which you (or a related party) have the right to the refund of any fees if the federal, California or New York tax effects of the transaction are not sustained?
- 4. **Federal Listed Transactions and Transactions of Interest:** Have you participated in any transaction that is a Federal Listed Transaction or Federal Transaction of Interest or that might be considered the same as or substantially similar to any of the Federal Listed Transactions or Transactions of Interest and the tax benefits from your participation are expected to be reflected in the current or future year tax returns? The Federal Listed Transactions and Transactions of Interest are summarized in the attachment to this questionnaire. If the answer is “yes,” please provide us with a copy of any previously filed Form 8886 disclosure.
- 5. **State Listed Transactions:** If you file a California, Colorado, New York, or Oregon state tax return, have you participated (i.e., in current or previous filing years) in any transaction that is an applicable State Listed Transaction or might be considered substantially similar to any of the applicable State Listed Transactions and the tax benefits from your participation are expected to be reflected in current or future year tax returns? The State Listed Transactions are summarized in the attachment to this questionnaire. If the answer is “yes,” please provide us with a copy of any previously filed Form 8886 disclosure or equivalent state disclosure forms.

Signature on behalf of the identified entity, including any applicable CFCs and QEFs:

Signature

Title (if applicable)

Date

Listed Transactions and Transactions of Interest (revised April 2020)

As of April 2020, below are the titles of the transactions identified as “Listed Transactions” and “Transactions of Interest” by the IRS and “Listed” transactions by State taxing authorities, along with the citation to the pronouncement describing the transaction in greater detail.

Federal Listed Transactions

1. Lease strips and other stripping transactions: Transactions that allow one participant to realize rental or other income from property or service contracts and another participant or the same participant in a different tax year reports deductions related to that income. Identified in [IRS Notice 95-53](#) and [IRS Notice 2003-55](#).
2. 401(k) accelerator: Transactions in which taxpayers claim deductions for contributions to a qualified cash or deferred arrangement or matching contributions to a defined contribution plan where the contributions are attributable to compensation earned by plan participants after the end of the taxable year. Identified in [Rev. Rul. 90-105](#).
3. Multiple employer plans: Trust arrangements purported to qualify as multiple employer welfare benefit funds exempt from the limits of §§419 and 419A. Identified in [IRS Notice 95-34](#). (See item #21 below regarding collectively bargained welfare benefit funds.)
4. Certain contingent installment sales by partnerships with tax-indifferent partners: Transactions involving contingent installment sales of securities by partnerships in order to accelerate and allocate income to a tax-indifferent partner, such as a tax-exempt entity or foreign person, and to allocate later losses to another partner. Identified as ACM Transactions. See [IRS Notice 2009-59](#).
5. Distributions from charitable remainder trusts: Transactions involving distributions described in Treas. Reg. §1.643(a)-8 from charitable remainder trusts. This transaction uses a §664 charitable remainder trust to convert appreciated assets into cash, while avoiding the gain on the disposition of the assets. See [IRS Notice 2009-59](#).
6. Lease-in, lease-out transactions (LILOs): Transactions in which a taxpayer purports to lease property and then purports to immediately sublease it back to the lessor (that is, lease-in/lease-out or LILO transactions). See [IRS Notice 2009-59](#).
7. Distribution of encumbered property: Transactions involving the distribution of encumbered property in which taxpayers claim tax losses for capital outlays that they have in fact recovered. Identified in [IRS Notice 99-59](#).
8. Fast-pay arrangements with corporate stock: Transactions involving fast-pay arrangements as defined in Treas. Reg. §1.7701(l)-3(b) in which a corporation’s outstanding stock is structured (in whole or in part) to return the stockholder’s investment by distributions treated as dividends. Identified as Fast-pay Arrangements. See [IRS Notice 2009-59](#).
9. Counterbalancing debt instruments: Transactions involving the acquisition of two debt instruments the values of which are expected to change significantly at about the same time in opposite directions. Identified in [Rev. Rul. 2000-12](#).

10. Artificially inflated tax basis of partnership interests: Transactions generating losses resulting from artificially inflating the tax basis of partnership interests. Identified in [IRS Notice 2000-44](#).
11. Employee stock transfer: Transactions involving the purchase of a parent corporation's stock by a subsidiary, a subsequent transfer of the purchased parent stock from the subsidiary to the parent's employees, and the eventual liquidation or sale of the subsidiary. Identified in [Notice 2000-60](#).
12. Guamanian trusts: Transactions purporting to apply §935 to Guamanian trusts. Identified in [IRS Notice 2000-61](#).
13. Intermediary ("Midco") transactions: A broad range of "routine" transactions that happen to include the acquisition, disposition, or movement of stock and assets. The typical Midco transaction is one in which a taxpayer desires to sell stock of a corporation and a buyer desires to purchase the assets. These parties conduct the transaction through an intermediary, with the taxpayer selling the stock to the intermediary and the buyer then purchasing the assets from it and claiming a fair market value basis. The intermediary, having enabled the target corporation to not pay tax on the built-in gain in its assets, usually receives compensation for participating in the transaction. See [IRS Notice 2008-111](#) and [IRS Notice 2001-16](#).
14. Contingent liability transactions: Transactions involving a loss on the sale of stock acquired in a purported §351 transfer of a high basis asset to a corporation and the corporation's assumption of a liability that the transferor has not yet taken into account for federal income tax purposes. Identified in [IRS Notice 2001-17](#).
15. Basis shifting on stock redemptions not subject to US tax: Redemptions of stock in transactions not subject to US tax in which the basis of the redeemed stock is purported to shift to a US taxpayer. Identified in [IRS Notice 2001-45](#).
16. Inflated tax basis: Transactions in which the taxpayer as part of an acquisition of assets also assumes debt exceeding their fair market value. The taxpayer claims a higher basis due to the debt assumption. Upon sale of the assets, the taxpayer claims a loss for basis in excess of the fair market value of the assets. Identified in [IRS Notice 2002-21](#).
17. Reporting payments made on notational principal contracts while disregarding offsetting future payments: Transactions using a notional principal contract to claim deductions for periodic payments made by the taxpayer while disregarding the accrual of a right to receive offsetting payments in the future. Identified in [IRS Notice 2002-35](#).
18. Allocation of straddle gain or loss in a common trust fund or pass-through entity: Transactions involving the creation of straddles in a common trust fund or pass-thru entity (i.e., partnership, S corporation, or grantor trust), with the allocation of gain to one party and loss to another party. Identified in [IRS Notice 2002-50](#), [IRS Notice 2002-65](#) and [IRS Notice 2003-54](#).
19. Prohibited ownership of S corporation securities by an employee stock ownership plan (ESOP): Transaction in which an S corporation and an associated employee stock ownership plan (ESOP), which was formed on or before March 14, 2001, is subsequently transferred and the ESOP claims the benefit of a delayed effective date under §409(p). As a result of the delayed effective date, the earnings of the S corporation are not currently taxed. Identified in [IRS Rev. Rul. 2003-6](#). (See item 26 below regarding S corporation ESOPs involving synthetic equity.)

20. Offshore deferred compensation arrangements involving an offshore employment leasing company: Transactions involving an individual taxpayer who purportedly resigns from his or her current employer or professional corporation and enters an employment contract with an offshore employment leasing company. The offshore leasing company leases the individual's services back to the original employer, typically using one or more intermediaries. The participants claim tax benefits in the form of reduced or avoided individual and corporate income and employment taxes. Identified in IRS Notice 2003-22.
21. Collectively bargained welfare benefit funds: Trust arrangements purporting to qualify as collectively-bargained welfare benefit funds exempt from the limits of §§419 and 419A. Identified in IRS Notice 2003-24. (See item #3 above regarding multiple employer plans.)
22. Transfers of compensatory stock options to related persons: Transactions involving an individual, generally an employee, who has been granted a nonstatutory compensatory stock option, and transfers that option to a related person. The individual does not claim compensation income when the related person exercises the stock option or, in cases where the related person pays for the option with a note or other deferred payment, the individual does not claim compensation income until receiving the deferred payments. Identified in IRS Notice 2003-47.
23. Contested liability trusts: Transactions involving transfers to a trust to provide for the satisfaction of contested liabilities in an attempt to accelerate deductions for the contested liabilities under §461(f). Identified in IRS Notice 2003-77.
24. Offsetting foreign currency option contracts: Transactions in which a taxpayer claims a loss upon the assignment of a §1256 foreign currency option contract to a charity but fails to report the recognition of gain when the taxpayer's obligation under an offsetting non-section 1256 foreign currency option contract terminates. Identified in IRS Notice 2003-81.
25. Roth IRA contributions in transactions designed to avoid contribution limits: Transactions designed to avoid the statutory limits on contributions to a Roth IRA contained in §408A using a corporation, substantially all the shares of which are owned or acquired by the Roth IRA. Identified in IRS Notice 2004-8.
26. S corporation ESOP involving synthetic equity: Transaction involving an S corporation that is at least 50% owned by an employee stock ownership plan (ESOP,) designed to avoid current taxation of the S corporation's profits generated by the business activities of a specific individual or individuals. The profits are accumulated and held for the benefit of the individual(s) in a qualified subchapter S subsidiary (QSub) or similar entity (such as a limited liability company), the profits are not paid to the individual(s) as compensation within 2½ months after the end of the year in which earned, and the individual or individuals have rights to acquire stock or similar interests equal to 50% or more of the fair market value of the QSub. Identified in [IRS Rev. Rul. 2004-4](#). (See item #19 above also involving S corporation ESOPs.)
27. Pension plans involving excessive life insurance: Transactions involving a qualified pension plan that includes life insurance contracts on the life of a participant in the plan with a face amount that exceeds the participant's death benefit under the plan by more than \$100,000. Upon the death of the covered employee, the life insurance contract proceeds exceeding the death benefit are applied to the premiums under the plan for other participants. Identified in Rev. Rul. 2004-20.

- 28. Foreign tax credit intermediary transactions:** Transactions in which, pursuant to a prearranged plan, a domestic corporation purports to acquire stock in a foreign target corporation and makes an election under §338 before selling all or substantially all of the target corporation's assets in a transaction that triggers foreign tax on built-in gains that are not subject to US tax. The domestic corporation claims foreign tax credits generated with respect to the foreign income tax imposed on the asset sale. Identified in IRS Notice 2004-20. IRS Notice 2020-19 withdraws Notice 2004-20 effective for transactions entered into after April 6, 2020.
- 29. S corporation nonvoting stock issued to tax-exempt organization:** Transactions in which S corporation shareholders attempt to transfer the incidence of taxation on S corporation income by donating S corporation nonvoting stock to an exempt organization, while retaining the economic benefits associated with that stock (through warrants issued to the S corporation shareholders that would dilute the shares of nonvoting stock held by the exempt organization or agreements to repurchase the nonvoting stock from the exempt organization at a value that is substantially reduced by reason of the warrants). Identified in IRS Notice 2004-30.
- 30. Intercompany financing through partnerships using guaranteed payments:** Transactions in which a corporation that is exempt from US federal income tax, such as a foreign corporation, provides financing to a domestic subsidiary by investing in the preferred stock of the subsidiary through a partnership in an attempt to convert interest payments that would not be currently deductible under §163(j) into deductible payments. The foreign corporation's return on investment is structured as a guaranteed payment by the partnership, most of which is allocated to, and deducted by, another domestic subsidiary that is a partner in the partnership. In some cases, the guaranteed payments are made to a partner that is unrelated to the foreign corporation and the partnership's obligations to make the guaranteed payments are assured by the foreign corporation or a related party. Identified in IRS Notice 2004-31.
- 31. Sale-in, lease-out transaction (SILOs) with a tax-indifferent party:** Transactions in which a taxpayer/lessor enters into a purported sale-leaseback arrangement with a tax-indifferent person (such as a foreign entity, a domestic tax exempt organization or government, or a company in a net operating loss position or other tax neutral situation) as lessee in which substantially all of the tax-indifferent person's future rental payment obligations and purchase option rights are economically defeased/nullified and the taxpayer's risk of loss from a decline, and opportunity for profit from an increase, in the value of the leased property are substantially limited, and there is an obligation on the lessee to provide to the lessor a service contract arrangement or contingent residual value insurance in the event that the lessee purchase option right is not exercised. These leases are frequently referred to as "lease-to-service contracts" or "QTE leases." Identified in IRS Notice 2005-13.
- 32. Loss importation transactions:** Transactions in which a taxpayer acquires control of a foreign entity treated as a corporation for US tax purposes, and uses the foreign entity's offsetting positions with respect to foreign currency or other property for the purpose of importing losses, but not corresponding gains. Gain is not imported because the taxpayer causes the foreign entity to close out the gain position while the foreign entity is still treated as a foreign corporation. The taxpayer enters into a new offsetting position to lock in the unrealized loss on the loss position and eliminate further economic risk. The taxpayer then imports the unrealized loss into the US, typically by making a check-the-box election with respect to the foreign entity and then closing out the loss position. It may also import the assets of the foreign entity into the US in another type of carryover

basis transaction such as a reorganization described in section 368(a). The taxpayer must make the check-the-box election or otherwise dispose of the stock of the foreign entity within 30 days of acquiring it, so that the foreign entity will not qualify as a CFC and the gain it recognizes will not be taxable under subpart F. Identified in IRS Notice 2007-57.

33. Welfare benefit funds utilizing cash value life insurance policies: Trust arrangements purporting to provide employees welfare benefits in the form of cash value life insurance policies. In these arrangements the employer claims deductions for its contributions to the trust per the premium amounts paid, but the employee/policy owners include little if any in corresponding income. These arrangements may involve either a taxable trust or a tax-exempt trust. Identified in IRS Notice 2007-83.
34. Distressed asset trust: Distressed Asset Trust: Transactions in which trusts are used to shift built-in losses in distressed assets that have been transferred into such trusts by a tax-indifferent party to a beneficiary who is a US taxpayer. The distressed assets are then written off by the US taxpayer under §166 or sold with the US taxpayer claiming a deduction under §165, even though the US taxpayer has not incurred an economic loss. Identified in IRS Notice 2008-34.
35. Basket option contract transactions: Transactions in which a taxpayer enters into a contract, denominated as an option with a stated term exceeding one year, to receive a return based on the performance of a basket of assets that qualify as actively traded property. The taxpayer retains the right to change the assets in the basket or the trading algorithm that determines how the assets in the basket are traded. The taxpayer takes the position that any income from the performance of the assets in the basket is deferred until the contract terminates, and the entire amount of income is treated as long-term capital gain if the contract itself is held for more than one year. Identified in IRS Notice 2015-73.
36. Syndicated conservation easement transaction: Transactions in which an investor receives promotional materials, oral or written, that offer prospective investors in a pass-through entity the possibility of a charitable contribution deduction that equals or exceeds an amount that significantly exceeds the amount of the investor's investment. The investor purchases an interest, directly or indirectly (through one or more tiers of pass-through entities), in the pass-through entity that holds real property. The pass-through entity that holds the real property contributes a conservation easement encumbering the property to a tax-exempt entity and allocates, directly or through one or more tiers of pass-through entities, a charitable contribution deduction to the investor, which the investor reports on its federal income tax return. Identified in [IRS Notice 2017-10](#).

Federal Transactions of Interest

- **TOI1.** Contribution of a successor member interest to a charity: A transaction in which a taxpayer acquires a successor interest in an LLC or similar entity that directly or indirectly holds real property, transfers the rights more than one year after the acquisition to a charity described in section 170(c), and claims a charitable contribution deduction that is significantly higher than the amount that the taxpayer paid to acquire the rights. Identified in [IRS Notice 2007-72](#).
- **TOI2.** Toggling grantor trusts: Transactions in which grantor creates and funds a grantor trust with four options with values that are expected to move inversely in relation to at least one of the other options. The grantor then gives a unitrust interest to a beneficiary while retaining a noncontingent remainder interest and the power to reacquire trust property at a specified future date by substituting other property of equivalent value. Through a series of successive

transactions involving the sale of the remainder interest to an unrelated buyer for an amount substantially equal to the fair market value of the options contributed to the trust, the “activation” of the substitution power on its effective date, the close-out of the “loss options,” and the sale of the unitrust interest to the unrelated buyer, the grantor trust status of the trust is purportedly “toggled off” and “toggled on.” The grantor claims a tax loss attributable to the close-out of the loss options even though the grantor has not suffered an equivalent economic loss. A variation of the transaction described above involves an initial contribution of liquid assets instead of options, and a subsequent substitution of appreciated property for the liquid assets. This variation is designed to enable the grantor to avoid the recognition of gain upon the disposition of the appreciated assets. Identified in [IRS Notice 2007-73](#).

- **TOI3.** Potential for avoidance of tax through sale of charitable remainder trust interests: Transactions involving the sale or other disposition of all interests in a charitable remainder trust (subsequent to the contribution of appreciated assets to the trust but after their sale by the trust). The grantor or other noncharitable claims an increased basis in the annuity or unitrust interest sold based upon the tax basis of assets within the trust (rather than with reference to the tax basis of assets transferred to the trust) thereby recognizing little, if any, gain from such sale or other disposition of the unitrust or annuity interest. Identified in [IRS Notice 2008-99](#).
- **TOI4.** Use of domestic partnership with CFC partners to avoid taxable Subpart F inclusions: Transactions involving a US taxpayer owning at least one CFC which is a partner in a domestic partnership (the other partner(s) may or may not also be CFCs). The domestic partnership owns a CFC Opco that earns income of a type which is subpart F income. The US taxpayer claims that the subpart F income of the CFC Opco is not subpart F income in the hands of the CFC partner (or the partner’s US owner) because of the interposition of the domestic partnership. Identified in [IRS Notice 2009-7](#).
- **TOI5.** Basket contract transactions: Basket Contract Transactions: Transactions in which a taxpayer enters into a contract to receive a return based on the performance of a basket of assets. The contract has a term of more than one year (or overlaps two of the taxpayer’s taxable years). The assets in the basket may include securities, commodities, foreign currency, interests in entities that trade in such assets, or similar property. The taxpayer retains the right to change the assets in the basket, change the algorithm that determines the assets, or to request the counterparty to make either of these changes. On the termination of the contract, the taxpayer receives a settlement based on the performance of the assets in the basket. The taxpayer takes the position that any income from the performance of the assets in the basket is deferred until the contract terminates, and the entire amount of income is treated as long-term capital gain if the contract itself is held for more than a year. Identified in [IRS Notice 2015-74](#).
- **TOI6.** Micro-captive transactions: Transactions in which a person (“A”), directly or indirectly owns an interest in a trade or business (“Insured”), which purchases insurance from an entity (“Captive”) or from an intermediary insurance company that initially accepts the risk and premium then subsequently transfers it to Captive, commonly referred to as a fronting company (“C”). Captive is broadly defined as an insurance company that is at least 20% owned in voting power or value by either A, Insured, or a related party within the meaning of § 267(b) or §707(b). Captive makes an election under section 831(b) to be taxed only on taxable investment income. During a specified “computation period,” generally five years, either (i) Captive’s liabilities for losses and claims administrative expenses are less than 70% of premiums less policyholder dividends, or (ii) a portion of the payment under the insurance contract is, or will, be made available to A, Insured, or any related party in a manner that does not result in taxable income

or gain (e.g., loan). Participants to the transaction may include A, Insured, Captive, and C. Identified in [IRS Notice 2016-66](#) and [IRS Notice 2017-08](#).

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California Listed Transactions

- **CA1.** Real estate investment trust (REIT) consent dividends: Transactions occurring after February 28, 2000, in which a REIT takes a deduction for a consent dividend but the REIT's owners do not report the consent dividend as income. Identified in [Cal. FTB Chief Counsel Notice 2003-1](#).
- **CA2.** Wholly owned or controlled regulated investment company (RIC): Transactions occurring after February 28, 2000, in which a corporation forms a wholly owned or controlled entity that registers as a RIC and the parent corporation transfers to the RIC some of its income producing assets. The RIC claims the dividends paid deduction under IRC §852 and the parent corporation claims an intercompany dividend received deduction under the California tax code. Thus, no California income or franchise tax is paid on the income earned by the income producing assets contributed to the RIC. Identified in [Cal. FTB Chief Counsel Notice 2003-1](#).
- **CA3.** Sales factor denominator inflation Intercompany transactions occurring after February 28, 2000, between unitary corporate taxpayers and partnerships to inflate the denominator of the California sales factor and thereby reduce the amount of income apportioned to California. The transactions involve the use of the special sales factor rules in California Regulation 25137-1(f)(3) to include intercompany sales in the denominator of the sales factor. The transactions typically involve a group of corporations filing a California combined report with at least one member (the partner-corporation) of the group owning or acquiring an interest in a partnership and with at least one other corporate member (the nonpartner-corporation) of the combined group not owning an interest in the partnership. The partnership's business is unitary with the combined group and its activities were, or could be, performed by a corporate member of the combined group. The partnership sells goods or services to the nonpartner corporation or the nonpartner corporation makes sales to the partnership. The sales are included in the sales factor denominator, but are generally excluded from the sales factor numerator of the unitary group. Identified in [Cal. FTB Notice 2011-01](#).
- **CA4.** Circular cash flow with sale of subsidiary: Transaction occurring after February 28, 2000, involving a parent corporation (Parent) that "artificially" increases its basis in the stock of its wholly-owned subsidiary (Subsidiary) through a circular flow of cash from Parent to Subsidiary and back to Parent prior to Parent selling the stock of Subsidiary to a third party. In order to minimize gain on the sale of Subsidiary, Parent contributes a promissory note or other instrument to Subsidiary in a transaction treated as a nontaxable contribution to capital. Parent's contribution to Subsidiary's capital is temporary and is intended to remain with Subsidiary for a short period of time. Subsidiary then generates what it claims are earnings and profits through the sale or transfer of intangible property to a related entity in a manner that avoids the application of California intercompany transaction rules. Parent pays off the promissory note or instrument issued to Subsidiary. Shortly thereafter, Subsidiary distributes cash or other property back to Parent in a distribution claimed to be a nontaxable dividend not requiring Parent to reduce its basis in Subsidiary. As a result, Parent claims an increased basis in Subsidiary for its contribution of the promissory note or other instrument, but the note or instrument does not remain with Subsidiary. Identified in [Cal. FTB Notice 2011-04](#).

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Colorado Listed Transactions

- **CO1.** Captive real estate investment trust (REIT): Transactions in any open tax year, between a captive REIT and its more than 50% beneficial owner if there is a Colorado tax benefit. A captive REIT is defined as a REIT in which shares or beneficial interests are not regularly traded on an established securities market and of which more than 50% of the voting power or value of the beneficial interest or shares are owned or controlled directly, indirectly, or constructively, by a single entity that is: (1) treated as an association taxable as a corporation under the Internal Revenue Code; and (2) not exempt from federal income tax under IRC §501(a). For these purposes, an “association taxable as a corporation” does not include any REIT other than a captive REIT, any qualified REIT subsidiary other than a qualified REIT subsidiary of a captive REIT, any listed Australian property trust, or a qualified foreign entity. Identified in [Colorado Reg. 39-22-652](#).
- **CO2.** Captive regulated investment company (RIC): Transactions in any open tax year, between a captive RIC and its more than 50% beneficial owner if there is a Colorado tax benefit. A captive RIC is defined as a RIC in which shares or beneficial interests are not regularly traded on an established securities market and of which more than 50% of the voting power or value of the beneficial interest or shares are owned or controlled directly, indirectly, or constructively, by a single entity that is: (1) treated as an association taxable as a corporation under the IRC; and (2) not exempt from federal income tax under IRC section 501(a). Voting stock in a RIC that is held in a segregated asset account of a life insurance corporation (IRC §817) is not taken into account in determining whether the RIC is captive. Identified in [Colorado Reg. 39-22-652](#).

• **New York Listed Transaction**

- **NY1.** Certain charitable contribution deductions involving remainder interests: A transaction occurring on or after January 1, 2006, involving the purchase of a remainder interest in real property by a newly formed pass-through entity, which after holding the remainder interest for one year, contributes it to an exempt organization thereby meeting the federal requirements for computing the charitable contribution deduction based on the fair market value of the remainder interest. The remainder interest is appraised using an income approach that takes into consideration the amount of lease payments remaining on the long term lease resulting in a value of the remainder interest substantially higher than what the pass-through entity paid for it. Following the contribution, the pass-through entity is dissolved, allowing its members/partners to claim a pro-rata share of the charitable contribution deduction. Identified in [New York State Department of Taxation and Finance-Office of Tax Policy Analysis Technical Service Division TSB-M-07](#).

• **Oregon Listed Transactions**

- **OR1.** Certain real estate investment trust (REIT) transactions: Transactions occurring on or after January 1, 2007 that lack economic substance in which an Oregon taxable corporation that directly or indirectly owns a REIT: (1) transfers income-producing assets to the REIT; and, (2) claims a dividend-received deduction and the REIT claims a dividend-paid deduction. An “Oregon taxable corporation” is a corporation that does business in Oregon, is organized in Oregon, has income from Oregon sources, or is owned by an Oregon income or corporate excise taxpayer. A “transaction without economic substance” is a transaction for which the taxpayer cannot demonstrate a business purpose other than tax savings. See [2015 Oregon Revised Statute 314-307](#).

- **OR2.** Certain regulated investment company (RIC) transactions: Transactions occurring on or after January 1, 2007 that lack economic substance in which an Oregon taxable corporation that directly or indirectly owns a RIC: (1) transfers income-producing assets to the RIC; and, (2) claims a dividend-received deduction and the RIC claims a dividend-paid deduction. An “Oregon taxable corporation” is a corporation that does business in Oregon, is organized in Oregon, has income from Oregon sources, or is owned by an Oregon income or corporate excise taxpayer. A “transaction without economic substance” is a transaction for which the taxpayer cannot demonstrate a business purpose other than tax savings. See [2015 Oregon Revised Statute 314-307](#).

Exhibit 3

Statement of Work - Tax Advisory Services



Ernst & Young LLP
One Manhattan West
New York, NY 10001

Tel: +1 212 773 3000
ey.com

Statement of Work **Bankruptcy Tax Services**

This Statement of Work, dated **August 11, 2022** (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and Celsius Network, LLC on behalf of itself and its affiliated entities (collectively, “you” or “Client”); pursuant to the Agreement, dated August 11, 2022 (the “Agreement”), between EY and Celsius Network, LLC which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on July 13, 2022 with the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

Scope of Services

EY will provide tax consulting and structuring services (“Services”) which are set forth below in Appendix A in connection with the Client’s bankruptcy proceedings (the “Transaction”). All additional services will be provided as requested.

Other Provisions

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

If the Services are subject to the audit committee pre-approval requirements of the SEC and/or the PCAOB, this SOW will not be effective until the later of (1) the execution of this SOW or (2) the approval of Client’s Audit Committee (or a duly authorized representative of Client’s Audit Committee).

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

EY may subcontract a portion of the Services to one or more EY Firms and to subcontractors working under EY's direction who may communicate directly with Client. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client's U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and EY's subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of the Client to and among each other for the purpose of rendering the Services and discussing and providing other services to Client. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will be valid for three years from the date this SOW is signed by Client below.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

Engagement Team

You have identified Lior Koren as your contact with whom we should communicate about these Services. Elizabeth Harvey and Yoav Shwartz (EY Israel) will lead the EY team, in providing the Services.

Fees:

The General Terms and Conditions of the Agreement address our fees and expenses generally.

The estimated professional fees for the Services as currently contemplated in our scope are as follows:

	Low	High
Total	US \$950,000	US \$1,150,000

EY will promptly notify Client if fees may exceed this estimate. We will provide you with bi-weekly detailed fee summaries throughout the project.

You shall pay fees for the Services based on the actual time that our professionals spend performing them, billed at the following agreed upon rates for each level listed below while the Services under this SOW are being performed.

Level	Rate
Partner/Principal	\$1,250
Executive Director	\$1,150
Senior Manager	\$950
Manager	\$850
Senior	\$600
Staff	\$400

The above fee estimate does not include fees for Other Tax Services (as defined below). Fees for such Other Tax Services are incremental to the estimated fees above and will be billed at hourly rates (as specified above).

We will bill you for our fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due upon receipt of our invoice.

In addition, you shall reimburse EY for expenses incurred in connection with the performance of the Services, including reasonable and customary out-of-pocket expenses such as travel, meals accommodations and other expenses specifically related to this engagement. EY may receive rebates in connection with certain purchases, which are used to reduce charges that EY would otherwise pass on to its clients. Actual out-of-pocket costs incurred by EY while executing the Services will be billed separately.

You shall also pay all applicable taxes (including VAT and others imposed) incurred in connection with the delivery of the Services or the Reports (except for taxes imposed on EY's income). You shall also pay any administrative costs that result from billing arrangements specifically requested by you.

In witness whereof, the parties have executed this SOW as of the date set forth above.

DRAFT

AGREED:

Celsius Network, LLC, on behalf of itself and its affiliates

By: Chris Ferraro, CFO

DocuSigned by:
Chris Ferraro
1315E92CCA0E408

[Address, Title]

Date: 9/22/2022

Appendix A: Bankruptcy Tax Scope of Work

- Advise Client personnel in developing an understanding of the tax issues and options related to Client's Chapter 11 filing, taking into account Client's specific facts and circumstances, for US federal and state & local tax purposes.
- Advise on the federal and state & local income and indirect tax consequences of proposed plans of reorganization, including, if necessary, assisting in the preparation of IRS ruling requests regarding the tax consequences of alternative reorganization structures and tax opinions.
- Understand and advise on the tax implications of reorganization and/or restructuring alternatives Client is evaluating with existing creditors that may result in a change in the equity, capitalization and/or ownership of the shares of Client and its assets.
- Gather information, prepare calculations ("Section 382 Calculations") and apply the appropriate federal and state & local tax law to historic information regarding changes in the ownership of Client's stock to calculate whether any of the shifts in stock ownership may have caused an ownership change that will restrict the use of tax attributes (such as net operating loss, capital loss, credit carry forwards, and built in losses) and the amount of any such limitation.
- Prepare calculations and apply the appropriate federal and state & local tax law to determine the amount of tax attribute reduction related to debt cancellation income and modeling of tax consequences of such reduction.
- If necessary, prepare or assist in tax basis balance sheets and computations of stock basis as of certain relevant dates for purposes of analyzing the tax consequences of alternative reorganization structures.
- Analyze federal and state & local tax treatment of the costs and fees incurred by the Client in connection with the bankruptcy proceedings, including tax return disclosure and presentation.
- Analyze federal and state & local tax treatment of interest and financing costs related to debt subject to automatic stay, and new debt incurred as the Client emerges from bankruptcy, including tax return disclosure and presentation.
- Analyze federal and state & local tax consequences of restructuring and rationalization of inter-company accounts, and upon written request, we will analyze tax impacts of transfer pricing and related cash management.
- Analyze federal and state & local tax consequences of restructuring in the U.S. or internationally during bankruptcy, including tax return disclosure and presentation.

- Analyze federal and state & local tax consequences of potential bad debt and worthless stock deductions, including tax return disclosure and presentation.
- Analyze federal and state & local tax consequences of employee benefit plans, as requested in writing.
- Advise Client personnel on the bankruptcy tax process and procedure lifecycle, the typical tax issues, options and opportunities related to a Chapter 11 filing, the typical impact of a Chapter 11 filing on a corporate tax department's operations, and best practices for addressing such impact areas while operating in bankruptcy and the post-emergence period.
- Assist with various tax, compliance, tax account registration/deregistration and/or audit issues arising in the ordinary course of business while in bankruptcy, including but not limited to: IRS and/or state and local income and indirect tax audit defense, voluntary disclosure assistance and/or compliance questions, notices or issues related to: federal, state & local income/franchise tax, sales and use tax, excise tax, property tax, employment tax, credit & incentive agreements and other miscellaneous taxes or regulatory assessments and fees.
- Advise as requested and as permissible, with determining the validity and amount of bankruptcy tax claims or assessments, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, severance taxes, excise taxes, credit & incentive agreements, and other miscellaneous taxes or regulatory assessments and fees.
- Scope, assist and advise on the potential for seeking cash tax refunds, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, tax credit & incentive agreements and other miscellaneous taxes or regulatory assessments and fees. Any findings-based fee Services, if requested and if permissible, to claim and secure tax refunds will be subject to a separate Statement of Work mutually agreed to by the parties.
- Provide documentation, as appropriate or necessary, of tax matters, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative, bankruptcy tax issue, or other tax matter described above, including as it relates to any historical transactions (e.g., acquisitions, mergers, dispositions, liquidations, or any materially similar transactions, associated with Client's internal restructuring or otherwise). The Client will be responsible for all accounting and management decisions.
- As requested, provide support and tax analysis with respect to other routine federal, state and local income tax and non-income matters related to the ongoing operations of the Company that are not covered by a separate SOW and do not involve any significant tax planning or transactions outside the transactions anticipated as part of the Bankruptcy ("Other Tax Services").

Exhibit 4

Amendment No. 1 to Statement of Work effective July 13, 2022



Amendment No. 1 to Statement of Work effective July 13, 2022

Pennsylvania Voluntary Disclosure Assistance

This amendment, effective as of July 13, 2022 (this “First Amendment”) amends the Statement of Work, effective July 13, 2022, (the “Original SOW” and as modified by this First Amendment, the “SOW”), between Ernst & Young LLP (“we” or “EY”) and Celsius Network, LLC (collectively “you” or “Client”), related to Bankruptcy Tax Services. This First Amendment does not modify any of the Bankruptcy Tax Services addressed in the original SOW, such that all services and terms outlined in the original SOW remain in full force and effect. Capitalized terms used, but not otherwise defined, in this First Amendment shall have the respective meanings ascribed to them in the Original SOW, and identical terms defined in this First Amendment and in the Original SOW shall have the respective meanings ascribed to them herein. The Original SOW was executed pursuant to the agreement, effective July 13, 2022 between EY and Celsius Network, LLC (the “Agreement”).

Client and EY agree to the following First Amendment:

Scope of Services – for Pennsylvania Voluntary Disclosure Assistance

The Bankruptcy Tax Services described in the Original SOW are hereby supplemented as follows (as so modified, the “Services”):

EY will provide the following Services to you (the “Services”).

Pennsylvania Sales and Use Tax

EY will assist in remediating Pennsylvania sales and use tax exposure through Pennsylvania’s Voluntary Disclosure Program. Our performance of this engagement will include working with you to develop an understanding of the issues and alternatives available for resolving potential outstanding tax liabilities. Specifically, we will provide you with an understanding of the voluntary disclosure program, as well as computations of potential penalties that might be abated under this program. EY will: 1) review Client’s sales register to determine taxable and nontaxable sales; 2) identify applicable exemptions and review available supporting documents; 3) submit an anonymous application on behalf of Client for acceptance into Pennsylvania’s Voluntary Disclosure Program; 4) prepare all required tax returns, worksheets, checklists, and other required materials under Pennsylvania’s Voluntary Disclosure Agreement; and 5) review and respond to questions and issues raised by the taxing authority during the voluntary disclosure process.

We will not, however, make any recommendations regarding whether Client should enter a state remediation program or settle any exposure with the state on terms provided by the jurisdiction. Should Client decide to settle its exposure with the state as a means to resolving any issues identified, we will,



if requested to do so, prepare the necessary filings and represent Client in any examination of the filings or issues included in the filings and, where permissible, in subsequent proceedings before the state taxing authority, including the preparation of correspondence, protests or appeals in administrative proceedings.

Fees

The terms and conditions of the Agreement address our fees and expenses generally. Consistent with the fees and expenses for Services described in the Original SOW, you shall pay fees for the Services herein described based on the actual time that our professionals spend performing them, billed at the same agreed upon rates for each level as set forth in the original SOW.

Also consistent with our original SOW:

- We will bill you for our fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due upon receipt of our invoice.
- You shall reimburse EY for expenses incurred in connection with the performance of the Services, including reasonable and customary out-of-pocket expenses such as travel, meals, accommodations and other expenses specifically related to this engagement. EY may receive rebates in connection with certain purchases, which are used to reduce charges that EY would otherwise pass on to its clients. Actual out-of-pocket costs incurred by EY while executing the Services will be billed separately.
- You shall also pay all applicable taxes (including VAT and others imposed) incurred in connection with the delivery of the Services or the Reports (except for taxes imposed on EY's income). You shall also pay any administrative costs that result from billing arrangements specifically requested by you.

Your obligation to pay our fees and expenses is not contingent upon the results of the Services or the consummation of any transaction.

In witness whereof, the parties have executed this Amendment as of the date set forth above.

Ernst + Young LLP

AGREED:

Celsius Network, LLC, on behalf of itself and its affiliates

By: Chris Ferraro

DocuSigned by:

Chris Ferraro

1315E92CCA0F408...



11/4/2022

Date: _____

Interim CEO

Title: _____

Exhibit B

Harvey Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**DECLARATION OF ELIZABETH HARVEY
IN SUPPORT OF DEBTORS' APPLICATION
FOR ENTRY OF AN ORDER (I) AUTHORIZING THE
RETENTION AND EMPLOYMENT OF ERNST & YOUNG LLP AS
TAX COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER,
EFFECTIVE AS OF JULY 13, 2022, AND (II) GRANTING RELATED RELIEF**

I, Elizabeth Harvey, hereby declare under penalty of perjury, pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") as follows:

1. I am a Partner of Ernst & Young LLP ("EY LLP"). I provide this declaration (this "Declaration") on behalf of EY in support of the application (the "Application") of the above-captioned debtors (the "Debtors") to retain EY LLP as their tax services provider, effective as of July 13, 2022 (the "Petition Date"), pursuant to the terms and conditions set forth in the agreements between the Debtors and EY LLP attached hereto as **Exhibit A** (the "Engagement Letters").²

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

² Capitalized terms used but otherwise not defined herein shall have the meanings ascribed to such terms in the Engagement Letters.

2. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or professionals of EY LLP and EY US LLP (as defined below) or employees of other member firms of EYGL (as defined below) under my supervision and direction.

3. As set forth in further detail in the Engagement Letters, EY LLP has agreed to provide certain tax services (the “Services”) to the Debtors in connection with these chapter 11 proceedings. A summary description of each of the Services is summarized below and fully described in the Engagement Letters:³

A. Tax Compliance Services

- a. Prepare the (i) US federal income tax returns for Celsius Network, Inc. and Celsius US Holding LLC and its US subsidiaries for the year ended December 31, 2021 and (ii) prepare the state and local income and franchise tax returns for certain jurisdictions.

B. Tax Advisory Services

- a. Advise the Debtors’ personnel in developing an understanding of the tax issues and options related to the Debtors’ chapter 11 filing, taking into account the Debtors’ specific facts and circumstances, for US federal and state & local tax purposes;
- b. Advise on the federal and state & local income and indirect tax consequences of proposed plans of reorganization, including, if necessary, assisting in the preparation of IRS ruling requests regarding the tax consequences of alternative reorganization structures and tax opinions;
- c. Understand and advise on the tax implications of reorganization and/or restructuring alternatives the Debtors are evaluating that may result in a change in the equity, capitalization and/or ownership of the shares of the Debtors and the respective assets;
- d. Gather information, prepare calculations, and apply the appropriate federal and state & local tax law to historic information regarding changes in the

³ The summaries of certain terms of the Engagement Letters herein are qualified in their entirety by reference to the provisions of the Engagement Letters themselves. To the extent there is any discrepancy between the summaries contained in this Declaration and the terms of the Engagement Letters themselves, the terms of the Engagement Letters shall control.

ownership of the Debtors' stock to calculate whether any of the shifts in stock ownership may have caused an ownership change that will restrict the use of tax attributes (such as net operating losses, capital losses, credit carry forwards, and built in losses) and the amount of any such limitation;

- e. Prepare calculations and apply the appropriate federal and state & local tax law to determine the amount of tax attribute reduction related to debt cancellation income and modeling of tax consequences of such reduction;
- f. If necessary, prepare or assist in tax basis balance sheets and computations of stock basis as of certain relevant dates for purposes of analyzing the tax consequences of alternative reorganization structures;
- g. Analyze federal and state & local tax treatment of the costs and fees incurred by the Debtors in connection with the bankruptcy proceedings, including tax return disclosure and presentation;
- h. Analyze federal and state & local tax treatment of interest and financing costs related to debt subject to automatic stay, and new debt incurred as the Debtors emerge from bankruptcy, including tax return disclosure and presentation;
- i. Analyze federal and state & local tax consequences of restructuring and rationalization of intercompany accounts, and upon written request, analyze tax impacts of transfer pricing and related cash management;
- j. Analyze federal and state & local tax consequences of restructuring in the US or internationally during bankruptcy, including tax return disclosure and presentation;
- k. Analyze federal and state & local tax consequences of potential bad debt and worthless stock deductions, including tax return disclosure and presentation;
- l. Analyze federal and state & local tax consequences of employee benefit plans, as requested in writing;
- m. Advise the Debtors' personnel on the bankruptcy tax process and procedure lifecycle, the typical tax issues, options, and opportunities related to a chapter 11 filing, the typical impact of a chapter 11 filing on a corporate tax department's operations, and best practices for addressing such impact areas while operating in bankruptcy and the post-emergence period;
- n. Assist with various tax, compliance, tax account registration/deregistration and/or audit issues arising in the ordinary course of business while in bankruptcy, including but not limited to: IRS and/or state and local income and indirect tax audit defense, voluntary disclosure assistance and/or compliance questions, notices or issues related to: federal, state & local

income/franchise tax, sales and use tax, excise tax, property tax, employment tax, credit & incentive agreements and other miscellaneous taxes or regulatory assessments and fees;

- o. Advise, as requested and as permissible, with determining the validity and amount of bankruptcy tax claims or assessments, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, severance taxes, excise taxes, credit & incentive agreements, and other miscellaneous taxes or regulatory assessments and fees;
- p. Scope, assist, and advise on the potential for seeking cash tax refunds, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, tax credit & incentive agreements and other miscellaneous taxes or regulatory assessments and fees;
- q. Provide documentation, as appropriate or necessary, of tax matters, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative, bankruptcy tax issue, or other tax matter described above, including as it relates to any historical transactions (*e.g.*, acquisitions, mergers, dispositions, liquidations, or any materially similar transactions, associated with the Debtors' internal restructuring or otherwise). The Debtors will be responsible for all accounting and management decisions; and
- r. As requested, assist in remediating potential tax exposures through voluntary disclosure programs. As part of this process, EY LLP will work with the Debtors to develop an understanding of the issues and alternatives for resolving potential outstanding tax liabilities and where requested assist with preparing and filing materials. EY LLP will not, however, make any recommendations regarding whether the Debtors should enter into a specific remediation program or settle any potential exposure with any jurisdiction on terms providing by the jurisdiction. EY LLP will issue a separate SOW related to voluntary disclosure assistance ("VDA") services for any specific state for which the Debtors determine they will enter into a VDA program.

EY LLP's Disinterestedness

4. Based on the connections check process that is described herein, to the best of my knowledge, information and belief, EY LLP (a) does not hold or represent an interest adverse to the Debtors or their estates and (b) is a "disinterested person," as such term is defined in section 101(14) of title 11 of the United States Code (the "Bankruptcy Code"), as required under section

327(a) of the Bankruptcy Code. Moreover, to the best of my knowledge, information and belief, EY LLP's retention is not prohibited or restricted by Bankruptcy Rule 5002. Accordingly, I believe that EY LLP is eligible for retention by the Debtors under section 327(a) of the Bankruptcy Code.

5. As of the Petition Date, EY LLP was not owed any money by the Debtors in respect of services rendered by EY LLP either prior to or following the Petition Date. Upon approval of EY LLP's retention in these cases, EY LLP will waive its rights to receive any unpaid fees incurred on the Debtors' behalf prior to the Petition Date.

Professional Compensation

6. EY intends to charge the Debtors fees for the Services, with EY LLP's fees and expenses relating to work for the Debtors included in EY LLP's fee applications, as set forth in the Engagement Letters and summarized below. For the Tax Advisory Services discussed above (including any VDA assistance work), EY LLP will charge the Debtors based on the actual time that its professional spend performing the Services, billed at the following rates for each level listed below while the Services are performed:

Level	Rate
Partner/Principal	\$1,250
Executive Director	\$1,150
Senior Manager	\$950
Manager	\$850
Senior	\$600
Staff	\$400

Fees for the tax compliance services are:

- The Debtors prepaid Kost Forer Gabbay & Kasierer ("EY Israel") \$52,150 in fixed fees for the compliance services for the tax year ended December 31, 2021 for Celsius Network, Inc. EY LLP will not charge the Debtors additional fixed fees for this work.

- The Debtors prepaid EY Israel \$52,850 in fixed fees for the compliance services for the tax year ended December 31, 2021 for Celsius US Holding LLC and its US subsidiaries. EY LLP will not charge the Debtors additional fees for this work.
- As discussed in greater detail in the attached SOW, additional forms will be billed at a fixed fee per form.
- In addition, time incurred by EY LLP (or its subcontractors) to review tax return matters resulting from the Company's bankruptcy filing, various transactions and an internal restructuring which occurred in 2021 and/or the Company's current financial and operational status will be billed based on the rate card shown above for the Tax Advisory Services.

7. EY LLP's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which the Debtors will pay.

8. In addition to the fees set forth above, the Debtors will reimburse EY LLP for any direct expenses incurred in connection with EY LLP's retention in these chapter 11 cases and the performance of the Services set forth in the Engagement Letters, including, but not limited to, any potential value-added taxes, sales taxes, and other indirect taxes EY LLP incurred in connection with the delivery of the Services. EY LLP's direct expenses shall include, but not be limited to, reasonable, customary, and documented out-of-pocket expenses for items such as travel, meals, accommodations, and other expenses (including any fees or reasonable expenses of EY LLP's legal counsel) related to the Services. EY LLP will charge the Debtors for these direct expenses at EY LLP's cost.

9. If EY LLP is requested or authorized by the Debtors, or is required by government regulation, subpoena, or other legal process, to produce its documents or personnel as witnesses with respect to the Services or the Engagement Letters, the Debtors would, so long as EY LLP is not a party to the proceeding in which the information is sought, reimburse EY LLP for its professional time and expenses, as well as the fees and expenses of EY LLP's counsel, incurred in responding to such requests.

10. If EY LLP is subject to questions from the court appointed examiner in these Chapter 11 cases, or document production requests, the professional time and expenses incurred related to responding to such requests will be billed as incurred.

11. The hourly rates and corresponding rate structure that EY LLP will use in these chapter 11 cases are the same that EY LLP uses in similar matters regardless of whether a fee application is required and reflect the normal and customary billing practices for engagements of this complexity and magnitude. The hourly rates vary with the experience and seniority of the individuals assigned.

12. EY LLP may receive rebates in connection with certain purchases, which are used to reduce charges that EY LLP would otherwise pass onto its clients.

Certain Other Terms of the Engagement Letters

13. EY LLP's provision of Services to the Debtors is contingent upon this Court's approval of each term and condition set forth in the Engagement Letters as may be modified by further orders of the Court.

14. The Engagement Letters may be terminated by EY LLP or the Debtors in accordance with their terms. The Debtors or EY LLP may terminate the Engagement Letters pursuant to the terms in the Engagement Letters but in any event the Engagement Letters will terminate upon the effective date of the Debtors' confirmed plan of reorganization, or the liquidation of the Debtors' assets under the Bankruptcy Code. Notwithstanding such termination, however, the Debtors' estates will remain obligated to pay all accrued fees and expenses as of the effective date of such termination. Moreover, certain other terms of the Engagement Letters will continue (either indefinitely or for a specified period of time) following termination.

15. Copies of the Engagement Letters are submitted with this Declaration for approval.⁴

EY LLP's provision of Services to the Debtors is contingent upon the Court's approval of each term and condition set forth in the Engagement Letters. Included among the terms and conditions set forth in the Engagement Letters is language substantially similar to the following:

Any controversy or claim with respect to, in connection with arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of the Client or its subsidiaries or of Ernst & Young) shall be brought in the Bankruptcy Court or the applicable District Court if such District Court withdraws the reference and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court or the District Court upon withdrawal of the reference does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures set forth in the Exhibit B to this Agreement. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon the Client, Ernst & Young and any all successors and assigns thereof.

Ernst & Young Global Limited

16. The Ernst & Young global network comprises independent professional services practices conducted by separate legal entities throughout the world. Such legal entities are members of Ernst & Young Global Limited ("EYGL"), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and no capital. The EYGL member firms have agreed to operate certain of their professional practices in accordance with agreed standards but remain separate legal entities.

⁴ To the extent that this Declaration and the terms of the Engagement Letters are inconsistent, the terms of the Engagement Letters shall control.

17. The particular firm that the Debtors seek to retain in these chapter 11 cases, EY, is a member firm of EYGL in the United States. EY LLP does not have a parent entity, but rather is 100% owned by its partners. EY LLP engages in the practice of public accountancy and provides accounting and other professional services. All partners of EY LLP are certified public accountants (“CPAs”).

18. In addition, Ernst & Young U.S. LLP (“EY US LLP”), the owners of which are EY CPA partners and non-CPA principals, is another member firm of EYGL in the United States. EY US LLP provides infrastructure and support services to EY LLP, including the services of CPA and non-CPA personnel. In particular, EY LLP uses EY US LLP personnel in providing services to EY LLP’s clients. Such EY US LLP personnel continue to be employed by EY US LLP, but work under EY LLP’s supervision in EY LLP engagements.

Disclosure of Connections

19. In connection with EY LLP’s proposed retention by the Debtors, Debtors’ counsel provided a list of names of parties in interest in these cases (the “PIIL”) to EY LLP on or about July 27, 2022, which was supplemented on October 20, 2022. The specific names that were set forth on the PIIL that EY LLP received from the Debtors’ counsel are referred to herein as the “Parties in Interest.”

20. EY LLP has access to a computer database (the “Database”) that contains information about actual client engagements and potential engagement activity of all of the member firms of EYGL. The Database also includes the names of other parties that the professionals on the relevant engagement team have identified as also being involved in each engagement (*e.g.*, adverse parties and co-clients). Thus, the Database indicates whether any

Debtor entity is involved in an engagement by an EYGL member firm, in which a Party in Interest is a client.⁵

21. EY LLP caused the names of the Parties in Interest to be run through the Database. The disclosure schedule annexed hereto as **Exhibit B** lists the names of the Parties in Interest and whether a client engagement has been initiated in the Database during the last three years by EY LLP or any other EYGL member firm.

22. To the best of my knowledge, information, and belief, based on the information set forth in the Database, none of the services rendered to Parties in Interest by EY LLP or any other EYGL member firm have been in connection with the Debtors or these chapter 11 cases, except as otherwise stated herein.

23. During September through November 2021, the Debtors' non-Debtor affiliate GK8 Ltd. ("GK8"), then an unrelated company and currently a subsidiary of the Debtors, engaged EY Israel to advise it on the tax and accounting aspects of its sale to Celsius Network Limited. GK8 paid EY Israel in full at the closing.

24. In addition, GK8 engaged EY Israel to prepare GK8's Israeli income tax returns and to audit the statutorily required supporting financial statements for GK8's fiscal year 2021.

25. EY LLP conducted a search to determine whether EY US LLP (but not any other member firm of EYGL) has paid any person or entity that is specified on the PIIL as being a professional service provider that has been retained by a Party in Interest ("Party-Retained Professionals") to provide professional services during the last three years. Based on its search of

⁵ The information in the Database is populated by the professionals who are providing services under each engagement. Therefore, the information in the Database may not be 100% correct with respect to all engagements, as human errors may occur. Furthermore, financial information pertaining to engagement activity is the proprietary and confidential information of each individual EYGL member firm. EY may not have the right to access, or if accessed, disclose, such information relating to other EYGL member firms.

that database, EY LLP has determined that EY US LLP has paid the following Party-Retained Professionals during the last three years for professional services: Akin Gump Strauss Hauer & Feld LLP, Alvarez & Marsal, Duane Morris LLP, Jenner & Block LLP, Kroll Restructuring Administration LLC, McDermott Will & Emery LLP, Michigan Department of Treasury, Mintz & Gold, LLP, Latham & Watkins LLP, SAP America, Inc., Troutman Pepper Hamilton Sanders LLP, and Venable LLP.

26. EY LLP cannot prohibit any other EYGL member firm from accepting any client engagements, including in matters that may be adverse to the Debtors or their estates. Nevertheless, if EY LLP becomes aware of any such engagement by another EYGL member firm, EY LLP will file a supplemental declaration with the Court that contains the pertinent information that EY LLP is authorized to disclose.⁶ Moreover, if EY LLP becomes aware that another EYGL member firm represents a Party in Interest in a matter that is adverse to the Debtors or their estates, EY LLP will not permit anyone from such non-US EYGL member firm's engagement team who provides services to the Party in Interest in the adverse matter to be involved in the Services that EY LLP provides for the Debtors during these chapter 11 cases.

27. In the ordinary course of business, certain EYGL member firms ("EY Support Firms") provide various professional, administrative and back office support services for client-facing EYGL member firms throughout the world, as requested, coordinated and directed by such client-facing EYGL member firms (including EY LLP). An EY Support Firm assisted EY LLP in performing EY LLP's connections check for these chapter 11 cases. The costs paid by

⁶ There may be situations in which EY will be unable to disclose engagements of non-US EYGL member firms. For example, laws or regulations applicable to a non-US EYGL member firm may preclude that firm from providing information regarding its client engagements to EY, or applicable laws and regulations may prohibit disclosure. If that issue arises, EY will discuss it with the Office of the United States Trustee to try to reach a resolution.

EY LLP to EY Support Firms for such connections check related services will not be billed to the Debtors. EY Support Firms do not provide client-facing services. Because the Database against which the names of the Parties in Interest was run for EY LLP's connections check contains client engagement information for all client-facing EYGL member firms, no EY Support Firm will run its own connections check or file a declaration in these chapter 11 cases.

28. Except for the connections check related services described above, EY LLP does not intend to utilize EY Support Firms in providing services to the Debtors during these chapter 11 cases.

29. Notwithstanding any use of EY Support Firms, EY LLP shall remain fully and solely responsible for any liabilities and obligations in respect of EY LLP's engagement and Services during these chapter 11 cases.

30. During these chapter 11 cases, EY LLP may subcontract with other EYGL member firms in various countries, including EY Israel (the "Subcontracting EYGL Member Firms"), to provide services to one or more Debtor entities during these chapter 11 cases. EY Israel's fees as a subcontractor to EY LLP are set forth in the accompanying *Declaration of Yoav Shwartz in Support of Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider to the Debtors* and *Declaration of Martin Flashner in Support of Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider to the Debtors*. The fees and expenses of the Subcontracting EYGL Member Firms relating to work performed for the Debtors will be included in EY LLP's fee applications in these chapter 11 cases. EY LLP will distribute the applicable fees and expenses to the Subcontracting EYGL Member Firms once EY LLP's fee applications are approved by the

Court and such fees and expenses are paid by the Debtors. Because the Database against which the names of the Parties in Interest was run for EY LLP's connections check contains client engagement information for all EYGL member firms, the Subcontracting EYGL Member Firms will not run their own connections checks or file declarations under Bankruptcy Rule 2014 in these chapter 11 cases.

31. EY LLP and other EYGL member firms may perform services for their clients that relate to the Debtors merely because such clients may be creditors or counterparties to transactions with the Debtors and whose assets and liabilities may thus be affected by the Debtors' status. The disclosures set forth herein do not include specific identification of such services.

32. As part of its practice, EY LLP appears in cases, proceedings, and transactions involving many different attorneys, financial advisors, and creditors, some of which may represent or be parties involved in these chapter 11 cases.

33. EY LLP may currently be a party or participant in certain litigation matters involving Parties in Interest, which matters are unrelated to the Debtors or these chapter 11 cases.

34. EY LLP does not directly hold any debt or equity securities of the Debtors. In addition, none of the EY LLP or EY US LLP professionals who are currently on the engagement team that is providing Services to the Debtors directly hold any securities in the Debtors, but those engagement team members may hold interests in mutual funds or other investment vehicles that may own securities of the Debtors.

35. It is possible that professionals of EY LLP and EY US LLP who are not currently on the engagement team that is providing Services to the Debtors may directly or indirectly hold securities of the Debtors or interests in mutual funds or other investment vehicles that may own securities of the Debtors. Additionally, EY LLP and EY US LLP professionals, whether or not on

the engagement team that is providing services to the Debtors, may have economic interests in or business associations with Parties in Interest.

36. To the best of my knowledge, information and belief, neither the undersigned nor the professionals expected to assist the Debtors in these matters are connected to the Bankruptcy Judges in this District, the United States Trustee for the region in which these chapter 11 cases are pending, or any person employed in the Office of the United States Trustee in the city in which these chapter 11 cases are pending as identified in the PIIL. Moreover, to the best of my knowledge, information and belief, EY LLP's retention is not prohibited by Bankruptcy Rule 5002.

37. Despite the efforts described above to identify and disclose connections with Parties in Interest, because the Debtors are a large enterprise with numerous creditors and other relationships, EY LLP is unable to state with certainty that every client representation or other connection with Parties in Interest has been disclosed herein. If EY LLP discovers additional information that requires disclosure, EY LLP will file supplemental disclosures with the Court.

38. Certain Parties in Interest are lenders to EY LLP and/or EY US LLP: JPMorgan Chase Bank, N.A participates in EY LLP's and EY US LLP's Revolving Credit Program.

39. To the best of my knowledge, information and belief, prior to the Petition Date, EY LLP performed certain professional services for the Debtors, including tax compliance, transfer pricing analysis, and international tax planning.

40. At the Debtors' request following the Petition Date and prior to Court approval of EY LLP's engagement in these cases, EY LLP may provide in its sole discretion certain of the Services described in the Engagement Letters. Thus, EY LLP requests that its retention be authorized as of the Petition Date.

41. To the extent required by section 504 of the Bankruptcy Code, except as otherwise set forth herein (*e.g.*, if another EYGL member firm provides services to the Debtors under a subcontracting arrangement with EY LLP), EY LLP has not shared or agreed to share any of its compensation in connection with this matter with any other person, other than the partners, principals and employees of EY LLP and EY US LLP.

42. EY LLP intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York, and the Engagement Letters, and pursuant to any additional procedures that may be established by the Court in these cases.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: November 18, 2022

/s/ Elizabeth Harvey

ELIZABETH HARVEY, PARTNER
Ernst & Young LLP

Exhibit B-1

Parties in Interest Connections Checks

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
1	Current and Recent Former Entities Affiliated with the Debtors	Celsius (AUS) Pty Ltd. (Australia)	X	
2	Current and Recent Former Entities Affiliated with the Debtors	Celsius EU UAB (Lithuania)	X	
3	Current and Recent Former Entities Affiliated with the Debtors	Celsius KeyFI LLC	X	
4	Current and Recent Former Entities Affiliated with the Debtors	Celsius Lending LLC	X	
5	Current and Recent Former Entities Affiliated with the Debtors	Celsius Management Corp.	X	
6	Current and Recent Former Entities Affiliated with the Debtors	Celsius Mining IL Ltd.	X	
7	Current and Recent Former Entities Affiliated with the Debtors	Celsius Mining LLC	X	
8	Current and Recent Former Entities Affiliated with the Debtors	Celsius Network (Gibraltar) Ltd.	X	
9	Current and Recent Former Entities Affiliated with the Debtors	Celsius Network Europe d.o.o. Beograd (Serbia)	X	
10	Current and Recent Former Entities Affiliated with the Debtors	Celsius Network IL Ltd. – Bulgaria Branch	X	
11	Current and Recent Former Entities Affiliated with the Debtors	Celsius Network IL Ltd. (Israel)	X	
12	Current and Recent Former Entities Affiliated with the Debtors	Celsius Network Inc.	X	
13	Current and Recent Former Entities Affiliated with the Debtors	Celsius Network LLC	X	
14	Current and Recent Former Entities Affiliated with the Debtors	Celsius Network Ltd. (UK)	X	
15	Current and Recent Former Entities Affiliated with the Debtors	Celsius Networks Lending LLC	X	
16	Current and Recent Former Entities Affiliated with the Debtors	Celsius Operations LLC	X	
17	Current and Recent Former Entities Affiliated with the Debtors	Celsius Services CY Ltd. (Cyprus)	X	
18	Current and Recent Former Entities Affiliated with the Debtors	Celsius US Holding LLC	X	
19	Current and Recent Former Entities Affiliated with the Debtors	Celsius US LLC (Formerly Celsius Money)	X	
20	Current and Recent Former Entities Affiliated with the Debtors	GK8 Ltd (Israel)	X	
21	Current and Recent Former Entities Affiliated with the Debtors	GK8 UK Ltd.	X	
22	Current and Recent Former Entities Affiliated with the Debtors	GK8 USA LLC	X	
23	Current and Recent Former Entities Affiliated with the Debtors	KN Media Manager LLC	X	
24	Directors / Officers	Ayalor, Amir		X
25	Directors / Officers	Barse, David		X
26	Directors / Officers	Bentov, Tal		X
27	Directors / Officers	Blonstein, Oren		X
28	Directors / Officers	Bodnar, Guillermo		X
29	Directors / Officers	Bolger, Rod		X
30	Directors / Officers	Carr, Alan Jeffrey		X
31	Directors / Officers	Cohen-Pavin, Roni		X
32	Directors / Officers	Denizkurdu, Aslihan		X
33	Directors / Officers	Deutsch, Ron		X
34	Directors / Officers	Dubel, John Stephen		X
35	Directors / Officers	Goldstein, Nuke		X
36	Directors / Officers	Kleiderman, Shiran		X
37	Directors / Officers	Leon, S. Daniel		X
38	Directors / Officers	Mashinsky, Alex		X
39	Directors / Officers	Nadkarni, Tushar		X
40	Directors / Officers	Nathan, Gilbert		X
41	Directors / Officers	Ramos, Trunshedda W.		X
42	Directors / Officers	Sunada-Wong, Rodney		X
43	Directors / Officers	Tosi, Laurence Anthony		X
44	Ad-Hoc Group	Anderson, Jan		X
45	Ad-Hoc Group	Audeh, Ramzi		X
46	Ad-Hoc Group	Banda, Santosh Praneeth		X
47	Ad-Hoc Group	Benator, Ilene		X
48	Ad-Hoc Group	Bierbaum, Cheryl		X
49	Ad-Hoc Group	Bradley, Frank Malcom		X
50	Ad-Hoc Group	Butryn, Robert K.		X
51	Ad-Hoc Group	Calderone, Anthony		X
52	Ad-Hoc Group	Castillo, Gilbert		X
53	Ad-Hoc Group	Chan, Allison		X
54	Ad-Hoc Group	Cherktyek Consulting, LLC		X
55	Ad-Hoc Group	Chiakulas, John		X
56	Ad-Hoc Group	Cifani, Michael		X
57	Ad-Hoc Group	Crespo, Frank		X
58	Ad-Hoc Group	Dimetros, Jonandre		X
59	Ad-Hoc Group	Dreikosen, Stephen		X
60	Ad-Hoc Group	Fikar, Thomas Dean		X
61	Ad-Hoc Group	Frederick, Paul		X
62	Ad-Hoc Group	Gasso, Julius		X
63	Ad-Hoc Group	Gilmore, Andrew		X
64	Ad-Hoc Group	Griffin, Sargam Petra		X
65	Ad-Hoc Group	Guillo, Adrien		X
66	Ad-Hoc Group	Gurazada, Lakshmi Sai Lalitha		X
67	Ad-Hoc Group	Haddad, Ghassan		X
68	Ad-Hoc Group	Huang, Hsuan Yao		X
69	Ad-Hoc Group	Lebor, Christine		X
70	Ad-Hoc Group	Lindsay, Jacob		X
71	Ad-Hoc Group	Little, David		X
72	Ad-Hoc Group	Mansour, Ashley		X
73	Ad-Hoc Group	McLain, Karen		X
74	Ad-Hoc Group	Ralbovsky, Yanxing		X
75	Ad-Hoc Group	Reyes, Eduardo		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
76	Ad-Hoc Group	Reyes, Marino		X
77	Ad-Hoc Group	Richardson Jr., Harry B.		X
78	Ad-Hoc Group	Robinson, Craig		X
79	Ad-Hoc Group	Salyards, Jedidiah A.		X
80	Ad-Hoc Group	Saunders, William		X
81	Ad-Hoc Group	Schmeizer, Scott		X
82	Ad-Hoc Group	Singer, Michael		X
83	Ad-Hoc Group	Singh, Roshandip		X
84	Ad-Hoc Group	Smith, Jason		X
85	Ad-Hoc Group	Smith, Laura Dronen		X
86	Ad-Hoc Group	Stearns, Aaron		X
87	Ad-Hoc Group	Tuan, Joey		X
88	Ad-Hoc Group	Turner, Elvin R.		X
89	Ad-Hoc Group	Urbano, Melinda		X
90	Ad-Hoc Group	Vejseli, Veton		X
91	Ad-Hoc Group	Wong, Calvin		X
92	Ad-Hoc Group	Yadav, Rishi Rav		X
93	Bankruptcy Examiner and Professionals	Jenner & Block LLP	X	
94	Bankruptcy Examiner and Professionals	Shoba Pillay		X
95	Bankruptcy Professionals	Akin Gump Strauss Hauer & Feld LLP	X	
96	Bankruptcy Professionals	Alvarez & Marsal Holdings LLC	X	
97	Bankruptcy Professionals	Centerview Partners LLC	X	
98	Bankruptcy Professionals	Deloitte & Touche LLP	X	
99	Bankruptcy Professionals	Latham & Watkins LLP	X	
100	Bankruptcy Professionals	Stretto	X	
101	Bankruptcy Professionals	White & Case LLP	X	
102	Counsel to Former Executives	Cadwalader Wickersham & Taft		X
103	Counsel to Former Executives	Paul Hastings LLP	X	
104	Director/Officer	Albert, David		X
105	Director/Officer	Alisie, Adrian		X
106	Director/Officer	Ayalon, Amir		X
107	Director/Officer	Barwick, Christy		X
108	Director/Officer	Beaudry, Jeremie Robert		X
109	Director/Officer	Fan, Jiayi "Jenny"		X
110	Director/Officer	Ferraro, Chris		X
111	Director/Officer	Holert, Patrick		X
112	Director/Officer	Konduru, Subramaniam Vijay		X
113	Director/Officer	Lawlor, Quinn		X
114	Director/Officer	Sabo, Ron		X
115	Director/Officer	Shalem, Yaron		X
116	Director/Officer	Van Etten, Frank		X
117	Equity Holders	Advanced Technology Fund XXI LLC		X
118	Equity Holders	Altshuler Shaham Trusts Ltd.		X
119	Equity Holders	Andersen Invest Luxembourg SA SPF		X
120	Equity Holders	Artus Capital GmbH & Co. KGaA		X
121	Equity Holders	Barrett, Craig		X
122	Equity Holders	Barse, David		X
123	Equity Holders	BNK to the Future		X
124	Equity Holders	Bui, Dung		X
125	Equity Holders	BullPerks (BVI) Corp.		X
126	Equity Holders	Caceres, Juan Cruz		X
127	Equity Holders	Caisse de dépôt et placement du Québec	X	
128	Equity Holders	Carter, William Douglas		X
129	Equity Holders	CDP Investissements Inc.		X
130	Equity Holders	Connolly, Thomas		X
131	Equity Holders	Craig Barrett Andersen Invest Luxembourg SA SPF		X
132	Equity Holders	European Media Finance Ltd.		X
133	Equity Holders	Fabric Ventures Group SARL		X
134	Equity Holders	Gialamas, John		X
135	Equity Holders	Gumi Cryptos Capital LLC		X
136	Equity Holders	Heliad Equity Partners GmbH & Co. KGaA	X	
137	Equity Holders	Hoffman, David		X
138	Equity Holders	Intership Ltd.	X	
139	Equity Holders	Isaias, Estefano		X
140	Equity Holders	JR Investment Trust		X
141	Equity Holders	Jubayli, Jad		X
142	Equity Holders	Kazi, Ylan		X
143	Equity Holders	Kordomenos, James		X
144	Equity Holders	Lamesh, Lior		X
145	Equity Holders	Mauldin, Alan L.		X
146	Equity Holders	Mauldin, Michelle E.		X
147	Equity Holders	Mowry, Michael		X
148	Equity Holders	Pistey, Robert		X
149	Equity Holders	Remen, Yaron		X
150	Equity Holders	Shamai, Shahar		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
151	Equity Holders	Tether International Ltd.		X
152	Equity Holders	tokenus Investment AG		X
153	Equity Holders	Tran, Anhhinh		X
154	Equity Holders	Treutler, Johannes		X
155	Equity Holders	Walsh, Sandra Knuth		X
156	Equity Holders	WestCap Celsius Co-Invest 2021 LLC		X
157	Equity Holders	WestCap Group		X
158	Equity Holders	WestCap SOF Celsius 2021 Aggregator L		X
159	Equity Holders	WestCap SOF II IEQ 2021 Co-Invest LP		X
160	Institutional Customers	168 Trading Ltd.		X
161	Institutional Customers	Akuna Digital Assets LLC		X
162	Institutional Customers	Alameda Research Ltd.		X
163	Institutional Customers	Amber - Maple		X
164	Institutional Customers	Amber Technologies Ltd.	X	
165	Institutional Customers	Anchorage Hold LLC		X
166	Institutional Customers	Anchorage Lending CA LLC		X
167	Institutional Customers	Antalpha Technologies Ltd.		X
168	Institutional Customers	AP Capital Absolute Return Fund		X
169	Institutional Customers	AP Capital Investment Ltd.		X
170	Institutional Customers	Auros Tech Ltd.		X
171	Institutional Customers	B2C2 Ltd.	X	
172	Institutional Customers	Babel Holding Ltd.		X
173	Institutional Customers	B-Brick Inc.		X
174	Institutional Customers	BCB Prime Services Ltd.		X
175	Institutional Customers	BCRS2 LLC		X
176	Institutional Customers	Belleway Ltd.		X
177	Institutional Customers	BK Coin Capital LP		X
178	Institutional Customers	Blockchain Access UK Ltd.	X	
179	Institutional Customers	Blue Fire Capital Europe Cooperatief UA		X
180	Institutional Customers	CEX IO Ltd.	X	
181	Institutional Customers	CMS Holdings LLC	X	
182	Institutional Customers	Coinbase Credit		X
183	Institutional Customers	Core Scientific Inc.	X	
184	Institutional Customers	Cumberland DRW LLC		X
185	Institutional Customers	Dexterity Capital LLC	X	
186	Institutional Customers	Digital Asset Funds Management Pty. Ltd.		X
187	Institutional Customers	Digital Treasures Management Pte. Ltd.		X
188	Institutional Customers	Diversified Alpha SP		X
189	Institutional Customers	Druk Holding & Investments Ltd.		X
190	Institutional Customers	Dunamis Trading (Bahamas) Ltd.	X	
191	Institutional Customers	Dunamis Trading III Ltd		X
192	Institutional Customers	DV Chain LLC		X
193	Institutional Customers	Enigma Securities Ltd.		X
194	Institutional Customers	Equities First Holdings LLC		X
195	Institutional Customers	FalconX Ltd.		X
196	Institutional Customers	Fasanara Investments Master Fund		X
197	Institutional Customers	Flow Traders BV	X	
198	Institutional Customers	Folkvang SRL		X
199	Institutional Customers	Fractal		X
200	Institutional Customers	Future Technology Investment Ltd.		X
201	Institutional Customers	Galaxy	X	
202	Institutional Customers	Galaxy Digital LP	X	
203	Institutional Customers	Gemini Trust Co. LLC	X	
204	Institutional Customers	Genesis Global Capital LLC		X
205	Institutional Customers	Grapefruit Trading LLC		X
206	Institutional Customers	GSR Markets Ltd.		X
207	Institutional Customers	Harrison Opportunity III Inc.		X
208	Institutional Customers	HAS Futures LLC		X
209	Institutional Customers	Hehmeyer LLC		X
210	Institutional Customers	Hehmeyer Trading AG		X
211	Institutional Customers	Hirokado, Kohji		X
212	Institutional Customers	Hodlnaut Pte. Ltd.		X
213	Institutional Customers	HRTJ Ltd.		X
214	Institutional Customers	Intership Ltd.	X	
215	Institutional Customers	Iterative OTC LLC		X
216	Institutional Customers	JKL Digital Capital Ltd.		X
217	Institutional Customers	JSCT Hong Kong Ltd.	X	
218	Institutional Customers	JST Systems LLC		X
219	Institutional Customers	Jump Trading LLC		X
220	Institutional Customers	Keyrock SA		X
221	Institutional Customers	Komaransky, Mike		X
222	Institutional Customers	Kronos Holdings Ltd.	X	
223	Institutional Customers	LedgerPrime Digital Asset Opportunities Master Fund LP		X
224	Institutional Customers	Liquibit USD Market Neutral Arbitrage Fund		X
225	Institutional Customers	Liquidity Technologies Ltd.		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
226	Institutional Customers	LUOJI2017 Ltd.		X
227	Institutional Customers	Marquette Digital		X
228	Institutional Customers	Matrix Port Technologies Ltd.		X
229	Institutional Customers	Memetic Capital LP		X
230	Institutional Customers	Menai Markets Ltd.		X
231	Institutional Customers	Mountain Cloud Global Ltd.		X
232	Institutional Customers	Nascent GP Inc.		X
233	Institutional Customers	Nascent LP		X
234	Institutional Customers	New World Holdings SA	X	
235	Institutional Customers	Nickel Digital Asset Fund SPC Digital Asset Arbitrage SPC Institutional		X
236	Institutional Customers	Nickel Digital Asset Master Fund SPC - Digital Factors Fund SP		X
237	Institutional Customers	Niederhoffer, Roy		X
238	Institutional Customers	NYDIG Funding LLC		X
239	Institutional Customers	Oiltrading.com Pte. Ltd.		X
240	Institutional Customers	Onchain Custodian Pte. Ltd.		X
241	Institutional Customers	Optimal Alpha Master Fund Ltd.		X
242	Institutional Customers	OSL SG Pte. Ltd.		X
243	Institutional Customers	Outremont Alpha Master Fund LP		X
244	Institutional Customers	Parallel Capital Management Ltd.		X
245	Institutional Customers	Pharos Fund BTC SP		X
246	Institutional Customers	Pharos Fund Eth SP		X
247	Institutional Customers	Pharos Fund SP	X	
248	Institutional Customers	Pharos Fund SPC		X
249	Institutional Customers	Pharos USD Fund SP		X
250	Institutional Customers	Plutus21 Crypto Fund I LP		X
251	Institutional Customers	Point95 Global		X
252	Institutional Customers	Power Block Coin LLC		X
253	Institutional Customers	Prime Trust	X	
254	Institutional Customers	Profluent Trading Inc.		X
255	Institutional Customers	Profluent Trading UK Ltd.		X
256	Institutional Customers	QCP Capital Pte Ltd.		X
257	Institutional Customers	Radkl LLC		X
258	Institutional Customers	Red River Digital Trading LLC		X
259	Institutional Customers	Reliz Ltd.		X
260	Institutional Customers	S&P Solutions Inc.		X
261	Institutional Customers	Script Asset Management AG		X
262	Institutional Customers	SEBA Bank AG		X
263	Institutional Customers	Siafu Capital		X
264	Institutional Customers	Simplex	X	
265	Institutional Customers	Symbolic Capital Partners Ltd.		X
266	Institutional Customers	Tagomi Trading LLC		X
267	Institutional Customers	TDX SG Pte. Ltd.		X
268	Institutional Customers	Tether International Ltd.		X
269	Institutional Customers	Three Arrows Capital Ltd.		X
270	Institutional Customers	Tower BC Ltd.		X
271	Institutional Customers	Tower Research Capital	X	
272	Institutional Customers	Transfero Brasil Pagamentos SA	X	
273	Institutional Customers	Trigon Trading Pty. Ltd.		X
274	Institutional Customers	TrueFi		X
275	Institutional Customers	Trustoken Inc.		X
276	Institutional Customers	Ultimate Coin		X
277	Institutional Customers	Vexil Capital Ltd.		X
278	Institutional Customers	Waterloo Maple Inc.		X
279	Institutional Customers	Weave Markets LP		X
280	Institutional Customers	Wincent Investment Fund PCC Ltd.		X
281	Institutional Customers	Wintermute - Maple		X
282	Institutional Customers	Wintermute Trading Ltd.	X	
283	Institutional Customers	Wyre Payments Inc.		X
284	Institutional Customers	ZeroCap Ltd.		X
285	Insurance	AmTrust Underwriters Inc.		X
286	Insurance	ANV Insurance		X
287	Insurance	Associated Industries Insurance Co. Inc.		X
288	Insurance	Atlantic Insurance	X	
289	Insurance	Ayalon Insurance Co.	X	
290	Insurance	Crum & Forster Specialty Insurance Co.		X
291	Insurance	Falvey Insurance Group		X
292	Insurance	Hudson Insurance Group		X
293	Insurance	Indian Harbor Insurance Co.		X
294	Insurance	Lloyd's of London	X	
295	Insurance	Markel Insurance		X
296	Insurance	Marsh	X	
297	Insurance	Migdal Insurance Co.	X	
298	Insurance	Reim Insurance Ltd.		X
299	Insurance	Republic Vanguard Insurance Co.		X
300	Insurance	Sentinel Insurance Co.		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
301	Insurance	StarStone Insurance	X	
302	Insurance	United States Fire Insurance Co.		X
303	Insurance	Zurich Insurance Group AG	X	
304	Landlords	Algo Adtech Ltd.		X
305	Landlords	Desks & More		X
306	Landlords	Industrious LLC	X	
307	Landlords	New Spanish Ridge LLC		X
308	Landlords	Regus	X	
309	Landlords	SJP Properties		X
310	Legal Matters & Litigants	BitBoy Crypto		X
311	Legal Matters & Litigants	Bofur Capital		X
312	Legal Matters & Litigants	MS SD IRA LLC		X
313	Legal Matters & Litigants	Pharos Fund	X	
314	Legal Matters & Litigants	Symbolic Capital Partners Ltd.		X
315	Legal Matters & Litigants	Vexil Capital Ltd.		X
316	Legal Matters and Litigants	Abuin, Juan Antonio Freires		X
317	Legal Matters and Litigants	Adamson, Cheyenne Joseph		X
318	Legal Matters and Litigants	Akshay, Nayak		X
319	Legal Matters and Litigants	Anusic, Tom		X
320	Legal Matters and Litigants	Argo Innovations Labs, Inc.		X
321	Legal Matters and Litigants	Asher, Rishi		X
322	Legal Matters and Litigants	Bao, Adelaide		X
323	Legal Matters and Litigants	Barnouin, Pierre		X
324	Legal Matters and Litigants	Beekman, Nathaniel J.		X
325	Legal Matters and Litigants	Carrara, Diana		X
326	Legal Matters and Litigants	Carroccio, Brian C.		X
327	Legal Matters and Litigants	Cerqueira, Uno Gomes		X
328	Legal Matters and Litigants	Chan, Peter Lm		X
329	Legal Matters and Litigants	Condit, Bradley		X
330	Legal Matters and Litigants	Constance-Churcher, Camilla		X
331	Legal Matters and Litigants	Davis, Bethany		X
332	Legal Matters and Litigants	Dierna, Lindi		X
333	Legal Matters and Litigants	Dukler, Avinoam Aharon		X
334	Legal Matters and Litigants	Dunn, Michael		X
335	Legal Matters and Litigants	Esazadeh, Morteza		X
336	Legal Matters and Litigants	Fern, Shen-Jay		X
337	Legal Matters and Litigants	Fisher, Mark	X	
338	Legal Matters and Litigants	Flynn, Justin		X
339	Legal Matters and Litigants	Frishberg, Daniel		X
340	Legal Matters and Litigants	Gallas, Matthias		X
341	Legal Matters and Litigants	Gates, Christopher		X
342	Legal Matters and Litigants	Goines, Taylor		X
343	Legal Matters and Litigants	Grubbe, Jacob		X
344	Legal Matters and Litigants	Guild, Benjamin		X
345	Legal Matters and Litigants	Guo, Yi Meng		X
346	Legal Matters and Litigants	Ishii-Moy, Mai		X
347	Legal Matters and Litigants	Kash, Loreta		X
348	Legal Matters and Litigants	Katoski, Kristin Freires		X
349	Legal Matters and Litigants	Kiani, Saad		X
350	Legal Matters and Litigants	Kunderevych, Volodymyr		X
351	Legal Matters and Litigants	Langley, Ray M.		X
352	Legal Matters and Litigants	Lazar, Angello		X
353	Legal Matters and Litigants	Lazar, Valentin		X
354	Legal Matters and Litigants	Le, Adrea T.		X
355	Legal Matters and Litigants	Levy, Apple		X
356	Legal Matters and Litigants	Levy, Damon		X
357	Legal Matters and Litigants	Liquidity Technologies Ltd D/B/A Coinflex		X
358	Legal Matters and Litigants	Majumdar, Dwaipayan		X
359	Legal Matters and Litigants	Maki, Todd Federick		X
360	Legal Matters and Litigants	Mara, Erin Claire		X
361	Legal Matters and Litigants	Martin, Daniel		X
362	Legal Matters and Litigants	Maxfield, Jason Lee		X
363	Legal Matters and Litigants	Meng, Brian		X
364	Legal Matters and Litigants	Minnick, Justin		X
365	Legal Matters and Litigants	Milton, Hugh		X
366	Legal Matters and Litigants	Mozjesik, Sarah		X
367	Legal Matters and Litigants	Ney, Andrew		X
368	Legal Matters and Litigants	Nickels, Robert		X
369	Legal Matters and Litigants	Oren, Nazim		X
370	Legal Matters and Litigants	Pandya, Vishwaja		X
371	Legal Matters and Litigants	Park, Lisa Bokhee		X
372	Legal Matters and Litigants	Pedley, Christopher J		X
373	Legal Matters and Litigants	Pestrikov, Dmitri		X
374	Legal Matters and Litigants	Pikulenka, Inna		X
375	Legal Matters and Litigants	Plutus21 Blockchain Opportunities Fund I		X

No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
376	Legal Matters and Litigants	Plutus21 Blockchain Opportunities Fund I L.P		X
377	Legal Matters and Litigants	Puccio, George W		X
378	Legal Matters and Litigants	Rebrook, Patrick		X
379	Legal Matters and Litigants	Shafir, Ziv		X
380	Legal Matters and Litigants	Simons, Scott		X
381	Legal Matters and Litigants	Singh, Amol Bikram		X
382	Legal Matters and Litigants	Sousa, Nelson Dos Santos De		X
383	Legal Matters and Litigants	Stanley, Chad		X
384	Legal Matters and Litigants	Tiong, Susana Ying Hie		X
385	Legal Matters and Litigants	Vizzutti, Nicholas Jeffrey		X
386	Legal Matters and Litigants	Weber, Brian		X
387	Legal Matters and Litigants	Wilson, Kanyla		X
388	Legal Matters and Litigants	Wohlman, Odette		X
389	Legal Matters and Litigants	Wright, Austin Lamar		X
390	Legal Matters and Litigants	Young, Christopher		X
391	Non-Bankruptcy Advisors and Ordinary Course Professionals	A. Georgiou & Co. LLC		X
392	Non-Bankruptcy Advisors and Ordinary Course Professionals	Advokatu Kontora Sorainen IR Partneria		X
393	Non-Bankruptcy Advisors and Ordinary Course Professionals	Buckley LLP		X
394	Non-Bankruptcy Advisors and Ordinary Course Professionals	CMS Cameron McKenna Nabarro Olswang LLP	X	
395	Non-Bankruptcy Advisors and Ordinary Course Professionals	Conyers Dill & Pearman	X	
396	Non-Bankruptcy Advisors and Ordinary Course Professionals	Cryptos Capital		X
397	Non-Bankruptcy Advisors and Ordinary Course Professionals	Finnegan Henderson Farabow Garrett & Dunner LLP		X
398	Non-Bankruptcy Advisors and Ordinary Course Professionals	Holley Nethercote Pty. Ltd.		X
399	Non-Bankruptcy Advisors and Ordinary Course Professionals	Jackson Lewis PC		X
400	Non-Bankruptcy Advisors and Ordinary Course Professionals	Matsumura, Miko		X
401	Non-Bankruptcy Advisors and Ordinary Course Professionals	McCarthy Tetrault LLP	X	
402	Non-Bankruptcy Advisors and Ordinary Course Professionals	Taylor Wessing LLP	X	
403	Non-Bankruptcy Advisors and Ordinary Course Professionals	Uria Menéndez Abogados SLP		X
404	Non-Bankruptcy Advisors and Ordinary Course Professionals	Wilson Sonsini Goodrich & Rosati PC		X
405	Notice of Appearance / Pro Hac Vice	Adrian Perez-Siam		X
406	Notice of Appearance / Pro Hac Vice	ArentFox Schiff LLP		X
407	Notice of Appearance / Pro Hac Vice	Berliner & Pilsen, Esqs.		X
408	Notice of Appearance / Pro Hac Vice	Blank Rome LLP	X	
409	Notice of Appearance / Pro Hac Vice	Brown & Connery, LLP		X
410	Notice of Appearance / Pro Hac Vice	Buchalter, A Professional Corporation		X
411	Notice of Appearance / Pro Hac Vice	Clint Petty		X
412	Notice of Appearance / Pro Hac Vice	Cred Inc. Liquidation Trust		X
413	Notice of Appearance / Pro Hac Vice	Duane Morris LLP	X	
414	Notice of Appearance / Pro Hac Vice	EMCO Technology		X
415	Notice of Appearance / Pro Hac Vice	Emil Pilacik, Jr.		X
416	Notice of Appearance / Pro Hac Vice	Eric Wohlwend		X
417	Notice of Appearance / Pro Hac Vice	Federal Trade Commission		X
418	Notice of Appearance / Pro Hac Vice	FisherBroyles, LLP		X
419	Notice of Appearance / Pro Hac Vice	Fortis Law Partners		X
420	Notice of Appearance / Pro Hac Vice	Great American Insurance Company	X	
421	Notice of Appearance / Pro Hac Vice	Hopkins & Carley		X
422	Notice of Appearance / Pro Hac Vice	Hugh McCullough of Davis Wright Tremaine LLP		X
423	Notice of Appearance / Pro Hac Vice	Jonathan Jerry Shroyer		X
424	Notice of Appearance / Pro Hac Vice	Kyle Farmery		X
425	Notice of Appearance / Pro Hac Vice	Levin-Epstein & Associates, P.C.		X
426	Notice of Appearance / Pro Hac Vice	Lisa T. Vickers		X
427	Notice of Appearance / Pro Hac Vice	Maurice Wutscher LLP		X
428	Notice of Appearance / Pro Hac Vice	McCarter & English, LLP	X	
429	Notice of Appearance / Pro Hac Vice	McDermott Will & Emery LLP	X	
430	Notice of Appearance / Pro Hac Vice	Meyer, Suozzi, English & Klein, P.C.		X
431	Notice of Appearance / Pro Hac Vice	Michigan Department of Treasury		X
432	Notice of Appearance / Pro Hac Vice	Mintz & Gold, LLP		X
433	Notice of Appearance / Pro Hac Vice	MRK Spanish Ridge, LLC		X
434	Notice of Appearance / Pro Hac Vice	Nhat Van Meyer		X
435	Notice of Appearance / Pro Hac Vice	Nol Myer		X
436	Notice of Appearance / Pro Hac Vice	Norgaard O'Boyle & Hannon		X
437	Notice of Appearance / Pro Hac Vice	Office of the Attorney General of Texas		X
438	Notice of Appearance / Pro Hac Vice	Peter Polombo		X
439	Notice of Appearance / Pro Hac Vice	PREH Spanish Ridge, LLC		X
440	Notice of Appearance / Pro Hac Vice	Pryor Cashman LLP	X	
441	Notice of Appearance / Pro Hac Vice	RH Montgomery Properties, Inc.		X
442	Notice of Appearance / Pro Hac Vice	Ripple Labs Inc.	X	
443	Notice of Appearance / Pro Hac Vice	Roche Freedman LLP, A Professional Corporation		X
444	Notice of Appearance / Pro Hac Vice	SAP America, Inc.	X	
445	Notice of Appearance / Pro Hac Vice	SAP National Security Services	X	
446	Notice of Appearance / Pro Hac Vice	Sills Cummis & Gross P.C.		X
447	Notice of Appearance / Pro Hac Vice	State of Washington Department of Employment Security		X
448	Notice of Appearance / Pro Hac Vice	State of Washington Department of Labor & Industries		X
449	Notice of Appearance / Pro Hac Vice	State of Washington Department of Revenue		X
450	Notice of Appearance / Pro Hac Vice	Stuart P. Gelberg, Esq		X

No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
451	Notice of Appearance / Pro Hac Vice	Stuart P. Gelberg, Esq.		X
452	Notice of Appearance / Pro Hac Vice	SULLIVAN & CROMWELL LLP	X	
453	Notice of Appearance / Pro Hac Vice	Texas Department of Banking		X
454	Notice of Appearance / Pro Hac Vice	Thomas Shannon, D.D.S., M.D S		X
455	Notice of Appearance / Pro Hac Vice	TN Attorney General's Office		X
456	Notice of Appearance / Pro Hac Vice	TN Dept of Commerce and Insurance		X
457	Notice of Appearance / Pro Hac Vice	Togut Segal & Segal LLP		X
458	Notice of Appearance / Pro Hac Vice	Troutman Pepper Hamilton Sanders LLP		X
459	Notice of Appearance / Pro Hac Vice	Venable LLP	X	
460	Notice of Appearance / Pro Hac Vice	Vermont Department of Financial Regulation		X
461	Notice of Appearance / Pro Hac Vice	Vincent Theodore Goetten		X
462	Notice of Appearance / Pro Hac Vice	Waller Lansden Dortch & Davis, LLP		X
463	Notice of Appearance / Pro Hac Vice	Washington State Department of Financial Institutions		X
464	Notice of Appearance / Pro Hac Vice	Weil, Gotshal & Manges LLP	X	
465	Notice of Appearance / Pro Hac Vice	Weir Greenblatt Pierce LLP		X
466	Notice of Appearance / Pro Hac Vice	William D. Schroeder, Jr.		X
467	Other Related Parties	Fujii, Akiko		X
468	Other Related Parties	Landes, Aliza		X
469	Other Related Parties	Mashinsky, Krissy		X
470	Other Related Parties	Mashinsky, Rena		X
471	Potential Bidding Party - (GK8)			X
472	Potential Bidding Party - (GK8)		X	
473	Potential Bidding Party - (GK8)			X
474	Potential Bidding Party - (GK8)		X	
475	Potential Bidding Party - (GK8)		X	
476	Potential Bidding Party - (GK8)		X	
477	Potential Bidding Party - (GK8)		X	
478	Potential Bidding Party - (GK8)			X
479	Potential Bidding Party - (GK8)		X	
480	Potential Bidding Party - (GK8)		X	
481	Potential Bidding Party - (GK8)			X
482	Potential Bidding Party - (GK8)		X	
483	Potential Bidding Party - (GK8)		X	
484	Potential Bidding Party - (GK8)			X
485	Potential Bidding Party - (GK8)			X
486	Potential Bidding Party - (GK8)		X	
487	Potential Bidding Party - (GK8)		X	
488	Potential Bidding Party - (GK8)		X	
489	Potential Bidding Party - (GK8)			X
490	Potential Bidding Party - (GK8)			X
491	Potential Bidding Party - (GK8)		X	
492	Potential Bidding Party - (GK8)		X	
493	Potential Bidding Party - (GK8)		X	
494	Potential Bidding Party - (GK8)		X	
495	Potential Bidding Party - (GK8)		X	
496	Potential Bidding Party - (GK8)		X	
497	Potential Bidding Party - (GK8)			X
498	Potential Bidding Party - (GK8)			X
499	Potential Bidding Party - (GK8)			X
500	Potential Bidding Party - (GK8)		X	
501	Potential Bidding Party - (GK8)		X	
502	Potential Bidding Party - (GK8)			X
503	Potential Bidding Party - (GK8)		X	
504	Potential Bidding Party - (GK8)		X	
505	Potential Bidding Party - (GK8)		X	
506	Potential Bidding Party - (GK8)			X
507	Potential Bidding Party - (GK8)		X	
508	Potential Bidding Party - (GK8)		X	
509	Potential Bidding Party - (GK8)		X	
510	Potential Bidding Party - (GK8)			X
511	Potential Bidding Party - (GK8)			X
512	Potential Bidding Party - DIP Financing			X
513	Potential Bidding Party - DIP Financing			X
514	Potential Bidding Party - DIP Financing		X	
515	Potential Bidding Party - DIP Financing		X	
516	Potential Bidding Party - DIP Financing		X	
517	Potential Bidding Party - DIP Financing		X	
518	Potential Bidding Party - DIP Financing		X	
519	Potential Bidding Party - DIP Financing		X	
520	Potential Bidding Party - DIP Financing			X
521	Potential Bidding Party - DIP Financing			X
522	Potential Bidding Party - DIP Financing		X	
523	Potential Bidding Party - DIP Financing		X	
524	Potential Bidding Party - DIP Financing			X
525	Potential Bidding Party - DIP Financing			X

No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
526	Potential Bidding Party - DIP Financing		X	
527	Potential Bidding Party - DIP Financing		X	
528	Potential Bidding Party - DIP Financing		X	
529	Potential Bidding Party - DIP Financing		X	
530	Potential Bidding Party - DIP Financing		X	
531	Potential Bidding Party - DIP Financing			X
532	Potential Bidding Party - DIP Financing			X
533	Potential Bidding Party - DIP Financing		X	
534	Potential Bidding Party - DIP Financing			X
535	Potential Bidding Party - DIP Financing			X
536	Potential Bidding Party - DIP Financing		X	
537	Potential Bidding Party - DIP Financing			X
538	Potential Bidding Party - DIP Financing			X
539	Potential Bidding Party - DIP Financing		X	
540	Potential Bidding Party - DIP Financing			X
541	Potential Bidding Party - DIP Financing		X	
542	Potential Bidding Party - DIP Financing		X	
543	Potential Bidding Party - DIP Financing		X	
544	Potential Bidding Party - DIP Financing			X
545	Potential Bidding Party - DIP Financing		X	
546	Potential Bidding Party - DIP Financing		X	
547	Potential Bidding Party - DIP Financing		X	
548	Potential Bidding Party - DIP Financing		X	
549	Potential Bidding Party - DIP Financing			X
550	Potential Bidding Party - DIP Financing		X	
551	Potential Bidding Party - DIP Financing		X	
552	Potential Bidding Party - DIP Financing			X
553	Potential Bidding Party - DIP Financing		X	
554	Potential Bidding Party - DIP Financing			X
555	Potential Bidding Party - DIP Financing			X
556	Potential Bidding Party - DIP Financing			X
557	Potential Bidding Party - DIP Financing		X	
558	Potential Bidding Party - DIP Financing			X
559	Potential Bidding Party - DIP Financing			X
560	Potential Bidding Party - DIP Financing		X	
561	Potential Bidding Party - DIP Financing		X	
562	Potential Bidding Party - DIP Financing			X
563	Potential Bidding Party - DIP Financing		X	
564	Potential Bidding Party - DIP Financing		X	
565	Potential Bidding Party - DIP Financing			X
566	Potential Bidding Party - Parent & Asset Sales			X
567	Potential Bidding Party - Parent & Asset Sales		X	
568	Potential Bidding Party - Parent & Asset Sales		X	
569	Potential Bidding Party - Parent & Asset Sales			X
570	Potential Bidding Party - Parent & Asset Sales			X
571	Potential Bidding Party - Parent & Asset Sales		X	
572	Potential Bidding Party - Parent & Asset Sales			X
573	Potential Bidding Party - Parent & Asset Sales		X	
574	Potential Bidding Party - Parent & Asset Sales			X
575	Potential Bidding Party - Parent & Asset Sales		X	
576	Potential Bidding Party - Parent & Asset Sales			X
577	Potential Bidding Party - Parent & Asset Sales			X
578	Retail Customers	007 Capital LLC		X
579	Retail Customers	A'Vard, Suzanne		X
580	Retail Customers	Abdolsalehi, Alvand		X
581	Retail Customers	Abeliuk, Eduardo		X
582	Retail Customers	Abuvala, Ravi Ryan		X
583	Retail Customers	Academic Health Research Group Inc		X
584	Retail Customers	Adam, Alexander		X
585	Retail Customers	Adams, Darryl Thomas		X
586	Retail Customers	AK Solutions Inc		X
587	Retail Customers	Al Khoori, Mohamed Yousif Ahmed H.		X
588	Retail Customers	Alblooki, Noora		X
589	Retail Customers	Alchemy Capital Group LLC		X
590	Retail Customers	Alexander, Alena		X
591	Retail Customers	Alfi, Eldad M		X
592	Retail Customers	Ali, Khaleef		X
593	Retail Customers	Ali, Yanush		X
594	Retail Customers	Allen Davis, Otis		X
595	Retail Customers	Allen-Narker, Rosalind		X
596	Retail Customers	Alliance Service, Inc		X
597	Retail Customers	Alshehhi, Ali		X
598	Retail Customers	Alshehhi, Sultan		X
599	Retail Customers	AltCoinTrader Pty Ltd.		X

No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
600	Retail Customers	Alven Jerome Kroot Agreement Of Trust Dated July 16, 1990, As Amended,		X
601	Retail Customers	AM Ventures Holding Inc.		X
602	Retail Customers	Amaro, Johnny		X
603	Retail Customers	Amm, Andreas		X
604	Retail Customers	An Eye Toward Retirement LLC		X
605	Retail Customers	Anand, Kamaljit		X
606	Retail Customers	Andari Co. Ltd.		X
607	Retail Customers	Andrews, Nik		X
608	Retail Customers	Andrianakos, Fotis		X
609	Retail Customers	Andrus, Brent W		X
610	Retail Customers	Ankeney, John Charles		X
611	Retail Customers	Aos Investments LLC		X
612	Retail Customers	Araújo, João Pedro		X
613	Retail Customers	Asaff, Glenn		X
614	Retail Customers	Ashizaki, Yuki		X
615	Retail Customers	August , Lucia Kim		X
616	Retail Customers	Ayon, Brandon		X
617	Retail Customers	Backhausen, Martin		X
618	Retail Customers	Bae, Peter		X
619	Retail Customers	Baer, Matthew David		X
620	Retail Customers	Baggenstos, Thomas Stephan		X
621	Retail Customers	Bailey, Christoher		X
622	Retail Customers	Bailey, Jeremy Douglas		X
623	Retail Customers	Baillie, Robert		X
624	Retail Customers	Baker, Brian		X
625	Retail Customers	Baker, Dominic John		X
626	Retail Customers	Baker, William Harold		X
627	Retail Customers	Baldwin, Kevin		X
628	Retail Customers	Balter, Lon		X
629	Retail Customers	Barrett, Bryan		X
630	Retail Customers	Barrett, Craig R		X
631	Retail Customers	Barry, Patrick		X
632	Retail Customers	Bartholf, John David		X
633	Retail Customers	Bartlett, Chris		X
634	Retail Customers	Baslaib, Mohamed Ali Mohamed Naser		X
635	Retail Customers	Baum, Joe		X
636	Retail Customers	Bauman, Simon		X
637	Retail Customers	Becin, Christopher Michael		X
638	Retail Customers	Bedard, Craig		X
639	Retail Customers	Beerda, Douwe		X
640	Retail Customers	Bellotte, Brent		X
641	Retail Customers	Benfanti, Michael Frederick		X
642	Retail Customers	Bennett, Danyal		X
643	Retail Customers	Benotsch, Alan		X
644	Retail Customers	Berg, Henry Guyer		X
645	Retail Customers	Bergman, Devon Aaron		X
646	Retail Customers	Berrada, Amin		X
647	Retail Customers	Bertsch, Kirk		X
648	Retail Customers	Betancourt, Leopoldo		X
649	Retail Customers	Beyer, Richard William		X
650	Retail Customers	Bfaller Rd LLC		X
651	Retail Customers	Bi, Mariam		X
652	Retail Customers	Biig LLC		X
653	Retail Customers	Biscontine, Stephen C		X
654	Retail Customers	Bits of Sunshine LLC		X
655	Retail Customers	BJ Investment Holdings LLC		X
656	Retail Customers	Blackthorne, Jordan		X
657	Retail Customers	Block, Michael Henry		X
658	Retail Customers	Blum, Hugo		X
659	Retail Customers	BNK to the Future		X
660	Retail Customers	Bnktothefuture		X
661	Retail Customers	Boari, Francesco		X
662	Retail Customers	Bofilis, Dimosthenis		X
663	Retail Customers	Bohnett, David Charles		X
664	Retail Customers	Bolger, Marilyn		X
665	Retail Customers	Bongiorno, John		X
666	Retail Customers	Boroff, Dustin Charles		X
667	Retail Customers	Bos, Stephen Richard		X
668	Retail Customers	Boskovski, Nikola		X
669	Retail Customers	Bosman, Andre		X
670	Retail Customers	Botlani Esfahani, Rana		X
671	Retail Customers	Bourell, Roy		X
672	Retail Customers	Bowman, Eric Lee		X
673	Retail Customers	Bradbury Jr, Josh Douglas		X

No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
674	Retail Customers	Braibant, Olivier		X
675	Retail Customers	BrechtI, Marques		X
676	Retail Customers	Bressler, David Jason		X
677	Retail Customers	Bresson, Laurent		X
678	Retail Customers	Brian T. Slater Revocable Living Trust		X
679	Retail Customers	Brida, Anthony		X
680	Retail Customers	Brigham, Gerrad William		X
681	Retail Customers	Bright, Nicolas John		X
682	Retail Customers	Broad Reach Consulting LLC		X
683	Retail Customers	Brooks, Gary		X
684	Retail Customers	Broytman, Meyer M		X
685	Retail Customers	Bru Textiles NV		X
686	Retail Customers	Brue, Chad		X
687	Retail Customers	Brunner, Hannes Oskar		X
688	Retail Customers	Bslater Ddo LLC		X
689	Retail Customers	Bugeja, Paul		X
690	Retail Customers	Buono, Ian		X
691	Retail Customers	Burkgren, Eric Alan		X
692	Retail Customers	Butendieck , Ronald		X
693	Retail Customers	Butryn, David		X
694	Retail Customers	Bveeder Rd LLC		X
695	Retail Customers	Byrd, Jeffery L		X
696	Retail Customers	Byrd, William Michael		X
697	Retail Customers	Byrne , Michael S		X
698	Retail Customers	Caceres, Santos		X
699	Retail Customers	Cadwell, Charles		X
700	Retail Customers	CAEN Group LLC, The		X
701	Retail Customers	Caj Krogh Holding Aps		X
702	Retail Customers	Campos, John Jr.		X
703	Retail Customers	Cannon, Andrew		X
704	Retail Customers	Caraballo, Christopher Richard		X
705	Retail Customers	Carmonatoscano, Rafael		X
706	Retail Customers	Carolyn Vincent Superannuation Fund		X
707	Retail Customers	Caroulle, Irénée		X
708	Retail Customers	Carroz, Martial		X
709	Retail Customers	Carter, Luke Armstrong		X
710	Retail Customers	Carter, Micah		X
711	Retail Customers	Carter, William		X
712	Retail Customers	Cartmell, Brian		X
713	Retail Customers	Casal, Gerardo De La Caridad		X
714	Retail Customers	Castillo, Ryan		X
715	Retail Customers	Cech, Seikan		X
716	Retail Customers	Celeste, Beth		X
717	Retail Customers	Cetin, Edward		X
718	Retail Customers	Chambless, Jill		X
719	Retail Customers	Champigny, Edward William		X
720	Retail Customers	Chan, Channing		X
721	Retail Customers	Chang, Christopher Bonyen		X
722	Retail Customers	Chang, Kai		X
723	Retail Customers	Chang, Rickie		X
724	Retail Customers	Chen, Yihong		X
725	Retail Customers	Chen, Yiyue		X
726	Retail Customers	Cheng , Anthony		X
727	Retail Customers	Cheng, Kwok Yuk		X
728	Retail Customers	Chester Church Buckenmaier 3rd		X
729	Retail Customers	Chetaud, Louis		X
730	Retail Customers	Chetchotisak, Chot		X
731	Retail Customers	Chi, Sang Keun		X
732	Retail Customers	Chiapuris , Paul Neil		X
733	Retail Customers	Chin, Jason		X
734	Retail Customers	Chiu, James Lee		X
735	Retail Customers	Chiu, Yee Lai		X
736	Retail Customers	Choi, Linda Yi		X
737	Retail Customers	Choi, Luke Kyung Goo		X
738	Retail Customers	Christensen, Chad R		X
739	Retail Customers	Christiansen, Robert Nathan		X
740	Retail Customers	Chu, Cindy		X
741	Retail Customers	Chu, Pui Sum		X
742	Retail Customers	Chulamorkodt, Natakorn		X
743	Retail Customers	Chung, Ting Kong Terence		X
744	Retail Customers	Church, Legacy City		X
745	Retail Customers	Chvaleb, Jirka		X
746	Retail Customers	Cipolloni, Mark J.		X
747	Retail Customers	Claessens, Cris		X
748	Retail Customers	Clark, Nicholas		X

No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
749	Retail Customers	Clark, Scott		X
750	Retail Customers	Coache, Philippe		X
751	Retail Customers	Cochran , Peter Mckinney		X
752	Retail Customers	Coffey, Matthew		X
753	Retail Customers	Cohen Pavon, Roni		X
754	Retail Customers	Coin Meester B.V.		X
755	Retail Customers	Coinmerce BV	X	
756	Retail Customers	Cole, John		X
757	Retail Customers	Cole, Joshua		X
758	Retail Customers	Coleman, Rasan A		X
759	Retail Customers	Collins, Cade Alexander Walker		X
760	Retail Customers	Collins, Nic		X
761	Retail Customers	Conklin, Jennifer Walter		X
762	Retail Customers	Conlin, Jon Collins		X
763	Retail Customers	Connolly, Thomas Joseph		X
764	Retail Customers	Cook, Daniel		X
765	Retail Customers	Corp, Prasine		X
766	Retail Customers	Corporation, Stellence		X
767	Retail Customers	Costa, John		X
768	Retail Customers	Côte, Damien		X
769	Retail Customers	Courtney, Tod Andrew		X
770	Retail Customers	Covario AG	X	
771	Retail Customers	Coward, Martin John		X
772	Retail Customers	Cowen, Clint		X
773	Retail Customers	Crab, Marijke		X
774	Retail Customers	Cromack, Brendan		X
775	Retail Customers	Crosby, Daniel Lee		X
776	Retail Customers	Croucher, Paul		X
777	Retail Customers	Cruz, Edmond Harada		X
778	Retail Customers	Cruz, Joshua Boda		X
779	Retail Customers	Crypto10 SP		X
780	Retail Customers	Cumenal, Pierre		X
781	Retail Customers	Cura, Nicolas		X
782	Retail Customers	Curran, Ryan		X
783	Retail Customers	CustÃ³dio, JoÃ£o		X
784	Retail Customers	Dailey, Jonathan		X
785	Retail Customers	Damp, Steven Charles		X
786	Retail Customers	Dan, Claudia		X
787	Retail Customers	Dan, Flaviu		X
788	Retail Customers	Dancs, Douglas		X
789	Retail Customers	Dang, Phuoc Trung		X
790	Retail Customers	Danz, James William		X
791	Retail Customers	Darby, Thomas		X
792	Retail Customers	Darschewski , Kenneth Edward		X
793	Retail Customers	Davey, Joseph		X
794	Retail Customers	Davis, Otis		X
795	Retail Customers	Davison , Daniel Carson		X
796	Retail Customers	Decamp, Ryan Alan		X
797	Retail Customers	Deferred 1031 Exchange LLC		X
798	Retail Customers	Dekker, Barbara		X
799	Retail Customers	Dekker, Carlos C.		X
800	Retail Customers	Delargy, Colin C.		X
801	Retail Customers	Deleon, Michael A		X
802	Retail Customers	Demirtas, Ali		X
803	Retail Customers	Deshotels, Kerry L		X
804	Retail Customers	Dezfuli-Arjomandi, Arman Ahmad		X
805	Retail Customers	DGL Investments LLC	X	
806	Retail Customers	Dhamani, Khairunnisa		X
807	Retail Customers	Dhillon, Jagatjit		X
808	Retail Customers	Dhiraj, Mandeep		X
809	Retail Customers	DiFiore , Thomas Albert		X
810	Retail Customers	DiFiore ASA Irrevocable GST Trust		X
811	Retail Customers	DiFiore TSA Irrevocable GST Trust		X
812	Retail Customers	Dipaolo, William Richard		X
813	Retail Customers	Dixon, James		X
814	Retail Customers	Dixon, Simon		X
815	Retail Customers	Dobrajc, Rok		X
816	Retail Customers	Donaldson, Troy		X
817	Retail Customers	Donnelly, Stephen		X
818	Retail Customers	Donofrio, John		X
819	Retail Customers	Downing, Marcus		X
820	Retail Customers	Downs, Bradley James		X
821	Retail Customers	Drake, Cem Danial		X
822	Retail Customers	Druk Project Fund		X
823	Retail Customers	DSCA44 LLC		X

No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
824	Retail Customers	Duffy, Jamie		X
825	Retail Customers	Dum, Joseph		X
826	Retail Customers	Dunnett, Darren		X
827	Retail Customers	Duprex, Jeffrey Paul		X
828	Retail Customers	Dzaran, John Peter		X
829	Retail Customers	Ecko, Marc		X
830	Retail Customers	Edgar, David		X
831	Retail Customers	Egnet, Eric		X
832	Retail Customers	Eigenberg-Gordon, Marlee		X
833	Retail Customers	El Achkar, David		X
834	Retail Customers	Eller, Phillip Brian		X
835	Retail Customers	Ellington, Brian		X
836	Retail Customers	Elshafei, Ashraf		X
837	Retail Customers	Elwell, Daniel Robert		X
838	Retail Customers	Eng Chuan, Liew		X
839	Retail Customers	Engelin, Peter		X
840	Retail Customers	Eriks, Dennis		X
841	Retail Customers	Etzold , Derrick Wayne		X
842	Retail Customers	Fagan, Peter		X
843	Retail Customers	Fang, Hsin Jan Sean		X
844	Retail Customers	Farley, John U		X
845	Retail Customers	Farnsworth, Darren Scott		X
846	Retail Customers	Farpella, Kevin Ray		X
847	Retail Customers	Farr, Nicholas		X
848	Retail Customers	Fay, Christopher Derrick		X
849	Retail Customers	Feintisch, Adam Michael		X
850	Retail Customers	Fertik, Michael Benjamin Selkove		X
851	Retail Customers	Finkle, James		X
852	Retail Customers	Finley, Patrick Westall		X
853	Retail Customers	Fisher, John		X
854	Retail Customers	Fite, Jacob Benjamin		X
855	Retail Customers	FL3XX Gmbh		X
856	Retail Customers	Fletcher, Brett		X
857	Retail Customers	Floatzen Doo		X
858	Retail Customers	Ford, Robert	X	
859	Retail Customers	Forlini, Yoann		X
860	Retail Customers	Four Thirteen LLC		X
861	Retail Customers	Foy, Aixa		X
862	Retail Customers	Frangioni, Pierre		X
863	Retail Customers	Fraser , Daniel		X
864	Retail Customers	Freedman, Paul		X
865	Retail Customers	Fuller, Christopher Wayne		X
866	Retail Customers	Futuris Capital Inc		X
867	Retail Customers	Galindo, Cesar		X
868	Retail Customers	Gallagher , Rebecca		X
869	Retail Customers	Gallardo, Jorge		X
870	Retail Customers	Gamez, Arturo Rafael		X
871	Retail Customers	Garner, Phillip Wayne Jr.		X
872	Retail Customers	Gaston, Paul		X
873	Retail Customers	Gatt, Raymond		X
874	Retail Customers	Gauch, Roger		X
875	Retail Customers	Gavrilovic, Nikola		X
876	Retail Customers	Gayle, Patrick C		X
877	Retail Customers	Genç, Raci		X
878	Retail Customers	Geoghegan , Alexei		X
879	Retail Customers	Gerbán, Dániel Jenő		X
880	Retail Customers	Gettner , Mark		X
881	Retail Customers	Ghiselli, Antonio		X
882	Retail Customers	Gi, Richard		X
883	Retail Customers	Giardiello, Bradley Edwin		X
884	Retail Customers	Gibbs, Jack		X
885	Retail Customers	Giese, Dale		X
886	Retail Customers	Giese, Jeannette		X
887	Retail Customers	Giesselman, Troy		X
888	Retail Customers	Gilmer, George Hudson		X
889	Retail Customers	Giorgianni, Massimo		X
890	Retail Customers	Girod, John		X
891	Retail Customers	Glensgard, Dan		X
892	Retail Customers	Global Regency Limited		X
893	Retail Customers	Goh, Jian Kai		X
894	Retail Customers	Golcova, Aleksandra		X
895	Retail Customers	Goldsmith, Mary E		X
896	Retail Customers	Gollapudi, Shilpa Kamala		X
897	Retail Customers	Golobic, Gregor		X
898	Retail Customers	Gonella, Damien		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
899	Retail Customers	Gonzales, Carlos		X
900	Retail Customers	Graham, Steven Neil		X
901	Retail Customers	Gray, Jill Marie		X
902	Retail Customers	Group, K1 Financial		X
903	Retail Customers	GuljaAj, JanoAj		X
904	Retail Customers	H Trussell Investments Pty. Ltd.		X
905	Retail Customers	Haidukewych , George		X
906	Retail Customers	Haijen, Peter		X
907	Retail Customers	Hald, David Friis		X
908	Retail Customers	Halikias, Thomas T.		X
909	Retail Customers	Hamilton, John		X
910	Retail Customers	Hamilton, Nathan		X
911	Retail Customers	Hammell, Robert Howard		X
912	Retail Customers	Hammond III, Edward Hopkins		X
913	Retail Customers	Hanchett, Dolores		X
914	Retail Customers	Hannagan, Cory		X
915	Retail Customers	Hansen, Frederik		X
916	Retail Customers	Hardy, Marie		X
917	Retail Customers	Hargrove, Kathy		X
918	Retail Customers	Haro Avila, Hector Manuel		X
919	Retail Customers	Harper, Lisa		X
920	Retail Customers	Harrell, Ashley Anne		X
921	Retail Customers	Hart, Dan		X
922	Retail Customers	Hartley, James		X
923	Retail Customers	Hawley, John Follen		X
924	Retail Customers	Hayes, Michael		X
925	Retail Customers	Haynie, Robert		X
926	Retail Customers	He, Yunzheng		X
927	Retail Customers	Heads, Michael Anthony		X
928	Retail Customers	Heavenly Scent Professionals LLC		X
929	Retail Customers	Hecht, Amara		X
930	Retail Customers	Hedin, Daniel		X
931	Retail Customers	Helfrich, Charles		X
932	Retail Customers	Hennuyer, Fabien		X
933	Retail Customers	Heo, Jae Yong		X
934	Retail Customers	Herring, Stephen Ashley		X
935	Retail Customers	Hewes, Joshua		X
936	Retail Customers	Hibbard, Dustin Kyle		X
937	Retail Customers	Hibbert, Adrian		X
938	Retail Customers	Hilson, James Wayne		X
939	Retail Customers	Ho, Quoc Tri		X
940	Retail Customers	Hoan, Ly		X
941	Retail Customers	Hoefflin, Jeffrey David		X
942	Retail Customers	Hoermann, Stefan		X
943	Retail Customers	Hoffmann, David		X
944	Retail Customers	Hofland, Gerhard		X
945	Retail Customers	Hofstede, Jerry		X
946	Retail Customers	Hogan, Andrew		X
947	Retail Customers	Hollingshead, Thomas Leon		X
948	Retail Customers	Holmes, Lewis Robert		X
949	Retail Customers	Holmström, Christel		X
950	Retail Customers	Holt, Jonathon James		X
951	Retail Customers	Holt, Travon		X
952	Retail Customers	Holzauer, Kyle Michael		X
953	Retail Customers	HOME 007 LLC		X
954	Retail Customers	Horejsi, Adam		X
955	Retail Customers	Hoskyn, John Mark		X
956	Retail Customers	Hou, Chengyu		X
957	Retail Customers	House, Emanuel		X
958	Retail Customers	Hsu, Roger		X
959	Retail Customers	Huang, Chun		X
960	Retail Customers	Huang, Cuihua		X
961	Retail Customers	Huang, Gavryelle Xingbe		X
962	Retail Customers	Huang, Tak		X
963	Retail Customers	Huang, Xue Wen		X
964	Retail Customers	Hughes, Gary		X
965	Retail Customers	Hughes, Stephen		X
966	Retail Customers	Hulst, Petrus Adrianus Maria		X
967	Retail Customers	Humphreys, Steven C.		X
968	Retail Customers	Hunt, Bryan J.		X
969	Retail Customers	Huo, Lan		X
970	Retail Customers	Hwang, Kevin		X
971	Retail Customers	ICB Solutions		X
972	Retail Customers	Imokawa, Stuart		X
973	Retail Customers	Imtiaz , Lubna		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
974	Retail Customers	InfoObjects Inc.		X
975	Retail Customers	Invictus Capital Financial Technologies SPC		X
976	Retail Customers	Isaias, Estefano Emilio		X
977	Retail Customers	Izzo, Daniele		X
978	Retail Customers	Jackson III, Clifton Edward		X
979	Retail Customers	Jacobs, Chloe Merithe		X
980	Retail Customers	Jahizi, Oliver		X
981	Retail Customers	Jansen, Bob		X
982	Retail Customers	Jellestad Capital S.A. SPF		X
983	Retail Customers	Jensen, Joseph		X
984	Retail Customers	Jimenez, Alex Rene		X
985	Retail Customers	Jimenez, Gustavo Alberto		X
986	Retail Customers	John Dzarani 401K Trust		X
987	Retail Customers	Jonas, Leah Nicole		X
988	Retail Customers	Jones, Beverly		X
989	Retail Customers	Jones, Diann		X
990	Retail Customers	Jones, Holly		X
991	Retail Customers	Jones, Matthew Ernest		X
992	Retail Customers	Jones, Roger Lee		X
993	Retail Customers	Jordan, Daniel T		X
994	Retail Customers	Joseph, Sebastian		X
995	Retail Customers	Jue, Tyrone Todd		X
996	Retail Customers	Juiris, Peter Casimir		X
997	Retail Customers	Juneau, Michael William		X
998	Retail Customers	Kalynovskyi, Dmytro		X
999	Retail Customers	Kan, Ivan		X
1000	Retail Customers	Kaneseki, Akiko		X
1001	Retail Customers	Kanngieayer, Stefan		X
1002	Retail Customers	Kansomdee, Pronthip		X
1003	Retail Customers	Kap, Ethan Garett		X
1004	Retail Customers	Katehis, Konstantinos		X
1005	Retail Customers	Kauff, Steven Howard		X
1006	Retail Customers	Kazius, Ronald		X
1007	Retail Customers	KCA Holdings, LP		X
1008	Retail Customers	Keasey, Anne		X
1009	Retail Customers	Kedzior, Martin Enrico		X
1010	Retail Customers	Keiser, Marc Vito		X
1011	Retail Customers	Kelly, James Patrick		X
1012	Retail Customers	Kelly, Sean		X
1013	Retail Customers	Kendrix, Adam		X
1014	Retail Customers	Kevin Batteh Trust, The		X
1015	Retail Customers	Khare, Rahul Kumar		X
1016	Retail Customers	Khattiya, Lany		X
1017	Retail Customers	KHK Investments LP		X
1018	Retail Customers	Khoo, Denis		X
1019	Retail Customers	Kikko, John		X
1020	Retail Customers	Kilpatrick, Keith H		X
1021	Retail Customers	Kim, Eliot		X
1022	Retail Customers	Kim, Jay		X
1023	Retail Customers	Kim, Miae		X
1024	Retail Customers	Kim, Peter		X
1025	Retail Customers	Kim, Sungyoun		X
1026	Retail Customers	King, Christopher Scott		X
1027	Retail Customers	Kingsford, Todd		X
1028	Retail Customers	Kirsanov, Dimitry		X
1029	Retail Customers	Kjellin, Erik		X
1030	Retail Customers	Koala 1 LLC		X
1031	Retail Customers	KOALA 2 LLC		X
1032	Retail Customers	KOALA3 LLC		X
1033	Retail Customers	Kochalka, James		X
1034	Retail Customers	Kogan, Dmitriy		X
1035	Retail Customers	Kohan, Emil James		X
1036	Retail Customers	Kohji, Hirokado		X
1037	Retail Customers	Kohn, Lawrence H		X
1038	Retail Customers	Komarovskyi, Valentin		X
1039	Retail Customers	Kompaso Pty Ltd		X
1040	Retail Customers	Kordomenos, James Nick		X
1041	Retail Customers	Kouzbari, Munear		X
1042	Retail Customers	Koyama, Osamu		X
1043	Retail Customers	Kpham Rd LLC		X
1044	Retail Customers	Krampf, Oleg		X
1045	Retail Customers	Krener, Olivier		X
1046	Retail Customers	Krienke, Gerri		X
1047	Retail Customers	Kryuchkov, Ivan		X
1048	Retail Customers	Ku, Yuehsu		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
1049	Retail Customers	Kuijper, Ronald		X
1050	Retail Customers	Kuipers, Jonathan Andrew		X
1051	Retail Customers	Kumar, Tarun		X
1052	Retail Customers	Kutty, Madhu Kumaran		X
1053	Retail Customers	Labenek, Andrew		X
1054	Retail Customers	Lablanc , Brian		X
1055	Retail Customers	Lacey, Peter		X
1056	Retail Customers	Lai, Christopher		X
1057	Retail Customers	Lakeside Oral & Facial Surgery Institute, LLC		X
1058	Retail Customers	Lamplough, Howard		X
1059	Retail Customers	Landskov, Gregg Raymond		X
1060	Retail Customers	Langslet, Robert		X
1061	Retail Customers	Laski, Ludwik		X
1062	Retail Customers	Laubjerg, Asker		X
1063	Retail Customers	Lee, Edmund Wangkai		X
1064	Retail Customers	Lee, Eunice Jungmin		X
1065	Retail Customers	Lee, Keagan Hyunchul		X
1066	Retail Customers	Lee, Yih Neng		X
1067	Retail Customers	Lee, Yun Chin		X
1068	Retail Customers	Lehrfeld, Joseph S.		X
1069	Retail Customers	Leister, Thomas A		X
1070	Retail Customers	Leon, Shlomi		X
1071	Retail Customers	Lévy, Nicolas		X
1072	Retail Customers	Lewis Davies, Ryan Wynn		X
1073	Retail Customers	Lewis, Howard		X
1074	Retail Customers	Li, Yifan		X
1075	Retail Customers	Liao, Guoping		X
1076	Retail Customers	Libertad Group LLC	X	
1077	Retail Customers	Liljenquist, Brandon		X
1078	Retail Customers	Lim, Jane		X
1079	Retail Customers	Lim, Jong		X
1080	Retail Customers	Lin, David		X
1081	Retail Customers	Linevskiy, Anton		X
1082	Retail Customers	Linkhorst, Martin		X
1083	Retail Customers	Linton , Robert Brian		X
1084	Retail Customers	Liu, Clark Haito		X
1085	Retail Customers	Liu, Juqiang		X
1086	Retail Customers	Liu, Nanxi Nangqian		X
1087	Retail Customers	Llewellyn, Isaac		X
1088	Retail Customers	Loh, Yuen Heng		X
1089	Retail Customers	Lohmann, Michael Andrew		X
1090	Retail Customers	Low, Ban Chai		X
1091	Retail Customers	Lucraft, Peter		X
1092	Retail Customers	Ludwig, Gerald		X
1093	Retail Customers	Luk, Yoshihiro		X
1094	Retail Customers	Luo, Edward		X
1095	Retail Customers	Luo, Jin		X
1096	Retail Customers	Luo, Robert		X
1097	Retail Customers	Luo, Xiangdong		X
1098	Retail Customers	Ly., Eric		X
1099	Retail Customers	Lylloff, Sander		X
1100	Retail Customers	Lynce, Gary Joseph		X
1101	Retail Customers	M4-Tse Inc		X
1102	Retail Customers	Macaluso , Sean A		X
1103	Retail Customers	Mackler , Bradley		X
1104	Retail Customers	Mahehsuari, Bhavna		X
1105	Retail Customers	Maheshwari, Pawan Kumar		X
1106	Retail Customers	Mahoney, Justin Michael		X
1107	Retail Customers	Main, Geoffrey		X
1108	Retail Customers	Mak, Edwin		X
1109	Retail Customers	Mandap, Stephen		X
1110	Retail Customers	Manea, Mircea		X
1111	Retail Customers	Mann, Jeffrey Brent		X
1112	Retail Customers	Manzke, Holger		X
1113	Retail Customers	Marchioni, John P.		X
1114	Retail Customers	Marciniec, Andrzej		X
1115	Retail Customers	Marina Point Investments LLC		X
1116	Retail Customers	Marinho, Frederick		X
1117	Retail Customers	Market, Sheeld		X
1118	Retail Customers	Marlow, Daniel C		X
1119	Retail Customers	Marroquin , Eric		X
1120	Retail Customers	Martin, Jesse		X
1121	Retail Customers	Martin, Patrick		X
1122	Retail Customers	Martin, Patrick Victor Josef		X
1123	Retail Customers	Martinez, Lucas		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
1124	Retail Customers	Mason, Jeremy		X
1125	Retail Customers	Mastrokoukos, George		X
1126	Retail Customers	Mastropieri, Bengi		X
1127	Retail Customers	Mathews, William		X
1128	Retail Customers	Matsumoto, Reid		X
1129	Retail Customers	Matsumura, Fumihiko		X
1130	Retail Customers	Matthews, Andrew		X
1131	Retail Customers	Matthews, Lee		X
1132	Retail Customers	Mattina, Christopher W.		X
1133	Retail Customers	Maya, Rafael		X
1134	Retail Customers	McCarty, John Edward		X
1135	Retail Customers	McClintock, Michael		X
1136	Retail Customers	McCollor, John		X
1137	Retail Customers	McCommons , Jeremiah Curtis		X
1138	Retail Customers	McDaniel, Paul		X
1139	Retail Customers	McDonald, Pat		X
1140	Retail Customers	McElveen, Michael		X
1141	Retail Customers	McFarland, Heidi		X
1142	Retail Customers	McGarry, Brian Thomas		X
1143	Retail Customers	McGurk, Jamie		X
1144	Retail Customers	McIntyre, Deverick		X
1145	Retail Customers	McKenney, Scott Herbert		X
1146	Retail Customers	McKeon, Brian Joseph		X
1147	Retail Customers	McLean, Stuart		X
1148	Retail Customers	McMullen, Brian		X
1149	Retail Customers	McNeil, James W.		X
1150	Retail Customers	McNeil, Laura Faller		X
1151	Retail Customers	Medeiros, Pablo		X
1152	Retail Customers	Meehan, Kristine M.		X
1153	Retail Customers	Mellein, John Gabriel		X
1154	Retail Customers	Mellema, Kamiel		X
1155	Retail Customers	Mendes De Carvalho, Junior Joao		X
1156	Retail Customers	Mercola, Joseph Michael		X
1157	Retail Customers	Mercuri, Tom		X
1158	Retail Customers	Meridian Crypto Trust		X
1159	Retail Customers	Messall, Patrick		X
1160	Retail Customers	Meyer, Marvin		X
1161	Retail Customers	Mghari, Rachid		X
1162	Retail Customers	MHT Super Pty. Ltd.		X
1163	Retail Customers	Michaels, Alexander		X
1164	Retail Customers	Mick, Christopher		X
1165	Retail Customers	Milbert, Chris		X
1166	Retail Customers	Mildbrandt, Mark		X
1167	Retail Customers	Miller, Samuel Garfield, Jr.		X
1168	Retail Customers	Mindell, David Paul		X
1169	Retail Customers	Miroshnyk, Valentyn		X
1170	Retail Customers	Mirpuri , Dinesh		X
1171	Retail Customers	Misra, Upmanyu		X
1172	Retail Customers	Mohan, Arun		X
1173	Retail Customers	Mohr, Lance Randall		X
1174	Retail Customers	Molly Spendthrift Trust		X
1175	Retail Customers	Montford, Harold Kevin		X
1176	Retail Customers	Moon, Wang Sik		X
1177	Retail Customers	Moore, Daniel		X
1178	Retail Customers	Moran, Jeffrey		X
1179	Retail Customers	Moser, Christopher M.		X
1180	Retail Customers	Most, Robert		X
1181	Retail Customers	Moure, Brian Campbell		X
1182	Retail Customers	Moutawakkil, Khalil		X
1183	Retail Customers	Mowry, Michael Shane		X
1184	Retail Customers	Mr. Lock Inc		X
1185	Retail Customers	MSL Family Trust, The		X
1186	Retail Customers	Mukhtar, Saeed		X
1187	Retail Customers	Munro, Ian		X
1188	Retail Customers	Murphy, Thomas Patrick, Jr.		X
1189	Retail Customers	Muschinski , Eric		X
1190	Retail Customers	Musumeci, Antonio		X
1191	Retail Customers	MWR Investments Ltd		X
1192	Retail Customers	Narang, Shantanu		X
1193	Retail Customers	Narayanan, Swathi Lakshmi Tirupattur		X
1194	Retail Customers	Neiman, Gary		X
1195	Retail Customers	Neiman, Jason		X
1196	Retail Customers	Neptune Digital Asset		X
1197	Retail Customers	Nervo, Miriam		X
1198	Retail Customers	Neste, Bradley		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
1199	Retail Customers	Ngo, David		X
1200	Retail Customers	Nguyen, Nam		X
1201	Retail Customers	Nguyen, Phuc		X
1202	Retail Customers	Nguyen, Phuong		X
1203	Retail Customers	Nicol, Ronald		X
1204	Retail Customers	Novatzky, Benjamin D		X
1205	Retail Customers	Nung, Warren		X
1206	Retail Customers	Ochisor, Nicolae		X
1207	Retail Customers	Odonoghue, Kieran Terence		X
1208	Retail Customers	Ogletree, Brian		X
1209	Retail Customers	Olumide, Adedayo		X
1210	Retail Customers	Orsinger, Drew Francis		X
1211	Retail Customers	Ortega Arteaga, Daniel		X
1212	Retail Customers	Ortiz, George Emmanuel J		X
1213	Retail Customers	Osborn, Janine		X
1214	Retail Customers	Oso, Kay		X
1215	Retail Customers	Ostrye, Nate		X
1216	Retail Customers	Otero Vila, Juan		X
1217	Retail Customers	Ou, Amon		X
1218	Retail Customers	Owen, Jason Bruce		X
1219	Retail Customers	Owens, Shane		X
1220	Retail Customers	Padalytsya, Daryna		X
1221	Retail Customers	Pae, Mitchell Chon		X
1222	Retail Customers	Pagnanelli, Christopher Joseph		X
1223	Retail Customers	Pagnanelli, Victor Carl		X
1224	Retail Customers	Paholak, Thomas Daniel		X
1225	Retail Customers	Pajeda, Nerijus		X
1226	Retail Customers	Pak, Juno Kol		X
1227	Retail Customers	Palm, Travis John		X
1228	Retail Customers	Palmero, Claude		X
1229	Retail Customers	Papadakis, Elizabeth		X
1230	Retail Customers	Papadakis, Georgios		X
1231	Retail Customers	Pappas, Alex		X
1232	Retail Customers	Pappas, Eugenia		X
1233	Retail Customers	Paraboschi, Gabriele		X
1234	Retail Customers	Paris Castle IV LLC		X
1235	Retail Customers	Park, Seong		X
1236	Retail Customers	Parsons, Aron William		X
1237	Retail Customers	Patel, Mitesh		X
1238	Retail Customers	Patel, Shilla Natvarbhai		X
1239	Retail Customers	Patel, Shital Kantilal		X
1240	Retail Customers	Patil, Abhitabh Aneel		X
1241	Retail Customers	Pearlman, Leah		X
1242	Retail Customers	Pearson, Andrew John		X
1243	Retail Customers	Perez, Julio		X
1244	Retail Customers	Perry, Brett Alan		X
1245	Retail Customers	Peterson, Stephen Paul		X
1246	Retail Customers	Pham, Khai Trinh		X
1247	Retail Customers	Pham, Sophia		X
1248	Retail Customers	Phan, Long		X
1249	Retail Customers	Phonamenon Management Group LLC		X
1250	Retail Customers	Picinic, Nicholas		X
1251	Retail Customers	Pick, Thomas		X
1252	Retail Customers	Pierce, James		X
1253	Retail Customers	Pierson, Justin T.		X
1254	Retail Customers	Pinto, Matthew		X
1255	Retail Customers	Pitta, Celso		X
1256	Retail Customers	Piura, Luis		X
1257	Retail Customers	Plutus21 Blockchain Opportunities I, SP of Plutus21 Global, SPC		X
1258	Retail Customers	Plutus21 Blockchain Opportunities II SP		X
1259	Retail Customers	Plutus21 Blockchain Yield I SP		X
1260	Retail Customers	Point LLC	X	
1261	Retail Customers	Pomeranz, Alex Aaron		X
1262	Retail Customers	Pototschnik, Andrew Alexander		X
1263	Retail Customers	Potts, Shaun		X
1264	Retail Customers	Prabhu, Chetan		X
1265	Retail Customers	Pratt, Folarin		X
1266	Retail Customers	Premoli, Alessandro		X
1267	Retail Customers	Profax Super Pty Ltd		X
1268	Retail Customers	Pronker, Anna		X
1269	Retail Customers	Pundisto, Lalana		X
1270	Retail Customers	Pusnei, Alexandru		X
1271	Retail Customers	Quick, Tyson Lynn		X
1272	Retail Customers	Quinlan, Thomas		X
1273	Retail Customers	Quinn, Christopher Michael		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
1274	Retail Customers	Oureshi, Ashar		X
1275	Retail Customers	Radeckas, Domantas		X
1276	Retail Customers	Rainthorpe, Robert		X
1277	Retail Customers	Raj, Rafael		X
1278	Retail Customers	Rakim, Kenneth		X
1279	Retail Customers	Ramsey, Roy		X
1280	Retail Customers	Ranchod , Pravin		X
1281	Retail Customers	Randel Brown Crypto Ventures, LLC		X
1282	Retail Customers	Rasmussen, Adam		X
1283	Retail Customers	Rathna Yake, Samira Sandaruwan		X
1284	Retail Customers	Reid, Robert W		X
1285	Retail Customers	Reiss, Andrew Wesley		X
1286	Retail Customers	Reitz, Spencer Mcdowell		X
1287	Retail Customers	Reph, Ryan Don		X
1288	Retail Customers	RHMP Properties Inc.		X
1289	Retail Customers	Rianova Limited		X
1290	Retail Customers	Richardson, Eric		X
1291	Retail Customers	Rieu, Guillem		X
1292	Retail Customers	Ritholz, Susan K		X
1293	Retail Customers	Ritter, Dale		X
1294	Retail Customers	Ritter, David		X
1295	Retail Customers	Ritter, Linda J.		X
1296	Retail Customers	Ritter, Paul		X
1297	Retail Customers	Robert, Alexander		X
1298	Retail Customers	Robert, Joseph Murdoch		X
1299	Retail Customers	Robinson, Andrew Douglas		X
1300	Retail Customers	Rodman, Kaori		X
1301	Retail Customers	Rojas, Roberto R		X
1302	Retail Customers	Roness, Philip Andrew		X
1303	Retail Customers	Ronning, Donald		X
1304	Retail Customers	Rooney, Alan		X
1305	Retail Customers	Rooney, Derek		X
1306	Retail Customers	Roos, Evert Christian		X
1307	Retail Customers	Rueca, Jaydee Crissare Racho		X
1308	Retail Customers	Rusanescu, Vlad		X
1309	Retail Customers	Russell, Jr, Frank Charles		X
1310	Retail Customers	Ruszkay, Andrew Conard		X
1311	Retail Customers	Ryan, Robert		X
1312	Retail Customers	S V Kandiah, Sivam		X
1313	Retail Customers	Sabariaga, Jethro		X
1314	Retail Customers	Sabba, Isaac		X
1315	Retail Customers	Saker, Douglas		X
1316	Retail Customers	Salera, Manuel		X
1317	Retail Customers	Samaha, Georges Farah		X
1318	Retail Customers	Samian, Mohammed		X
1319	Retail Customers	Sandrana, Naidu Appalaswamy		X
1320	Retail Customers	Sarwar, Shahzad		X
1321	Retail Customers	Savich, Tatjana Tina		X
1322	Retail Customers	Sayer, Carey		X
1323	Retail Customers	Scalar Investments Corp.		X
1324	Retail Customers	Schallmann, Justin		X
1325	Retail Customers	Schardt, Natalie		X
1326	Retail Customers	Schauder, Marco		X
1327	Retail Customers	Schenk, Rolf		X
1328	Retail Customers	Schile, Clay Jeremiah		X
1329	Retail Customers	Schmid, Alan		X
1330	Retail Customers	Schramm, Ryan Kristian		X
1331	Retail Customers	Schroeder, Jesse		X
1332	Retail Customers	Seldes, Richard		X
1333	Retail Customers	Seneca, Michael James		X
1334	Retail Customers	Sepp, Todd Edward		X
1335	Retail Customers	Sese LLC		X
1336	Retail Customers	Sevastopoulos, Haralambous		X
1337	Retail Customers	Sevastopoulos, Konstantinos		X
1338	Retail Customers	Shar, Stephen Phillip		X
1339	Retail Customers	Sheehan, Todd Michael		X
1340	Retail Customers	Shekhter , Dina		X
1341	Retail Customers	Shepherd, Lloyd Thomas		X
1342	Retail Customers	Shriver, Damien Jay		X
1343	Retail Customers	Sidibe, Aissata		X
1344	Retail Customers	Sigle, Manfred		X
1345	Retail Customers	Simard, René-Marc		X
1346	Retail Customers	Simonsen, Robert		X
1347	Retail Customers	Simov, Svetoslav		X
1348	Retail Customers	Singh, Balbahadur		X

No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
1349	Retail Customers	Sirjoo, Jitindra Wayne		X
1350	Retail Customers	Siwik, Robert		X
1351	Retail Customers	Skrocki , James A		X
1352	Retail Customers	Slater, Brian Thomas		X
1353	Retail Customers	Slater, Glen Brian		X
1354	Retail Customers	Sleeper Hill Investments LLC		X
1355	Retail Customers	Sleeper, Richard Daniel		X
1356	Retail Customers	Sleeping1 LLC		X
1357	Retail Customers	Smith, Bob		X
1358	Retail Customers	Smith, Daniel W		X
1359	Retail Customers	Smith, David Silva		X
1360	Retail Customers	Smith, Nelson Courtney		X
1361	Retail Customers	Smith, Ralph		X
1362	Retail Customers	Snowman, Michael J		X
1363	Retail Customers	Solyom, Andrew		X
1364	Retail Customers	Sommer, Michael		X
1365	Retail Customers	Sondhi, Tarun		X
1366	Retail Customers	Souders, Jack Traves		X
1367	Retail Customers	Soulier, Matthew Frost		X
1368	Retail Customers	Southgate Superannuation Pty Ltd		X
1369	Retail Customers	Spain, Betty J		X
1370	Retail Customers	Spain, Court W		X
1371	Retail Customers	Speterson Rd LLC		X
1372	Retail Customers	Spriggs, Leeton		X
1373	Retail Customers	Sprinkle, David		X
1374	Retail Customers	Srisaikhram, Palita		X
1375	Retail Customers	Stapleton, Paul		X
1376	Retail Customers	Stefanski, John		X
1377	Retail Customers	Steger, Reinhold		X
1378	Retail Customers	Stein, Jason		X
1379	Retail Customers	Steinberg, Michael		X
1380	Retail Customers	Steinborn, Steven Harold		X
1381	Retail Customers	Stephenson , Cecil		X
1382	Retail Customers	Stevens, Ashleigh		X
1383	Retail Customers	Stevens, Daron Robert		X
1384	Retail Customers	Stevenson, Nicholas		X
1385	Retail Customers	Stewart, Russell Garth		X
1386	Retail Customers	Stjohn, Sean		X
1387	Retail Customers	Stock , Jr., Darrell Lee		X
1388	Retail Customers	Stolle, Diane		X
1389	Retail Customers	Stringer, Douglas Ross		X
1390	Retail Customers	Strobilus LLC	X	
1391	Retail Customers	Sublett, Sandra		X
1392	Retail Customers	Suckno, Keith Michael		X
1393	Retail Customers	Summers, Adam Neal		X
1394	Retail Customers	Sun, Siqi		X
1395	Retail Customers	Suskind, Joseph		X
1396	Retail Customers	Sutedjo, Juwono		X
1397	Retail Customers	Sutfin, Miller		X
1398	Retail Customers	Sutton, Richard		X
1399	Retail Customers	Sutton, Sebastian		X
1400	Retail Customers	Sweeney, David		X
1401	Retail Customers	Swyftx Pty. Ltd.		X
1402	Retail Customers	Sypniewski, Christian		X
1403	Retail Customers	Taibi, Charlie		X
1404	Retail Customers	Tall Tree Consulting LLC	X	
1405	Retail Customers	Tan, Richard		X
1406	Retail Customers	Tan, Yan		X
1407	Retail Customers	Tanaka, Colleen Takeko		X
1408	Retail Customers	Tanner, Delbert Hodges		X
1409	Retail Customers	Tap Root LP		X
1410	Retail Customers	Thayer, Craig William		X
1411	Retail Customers	The Anna Pistey Family Trust		X
1412	Retail Customers	The KNL Family Trust		X
1413	Retail Customers	Thomann , Michael John		X
1414	Retail Customers	Thomas DiFiore Childrens GST Investment Irrevocable Trust		X
1415	Retail Customers	Thomas, Michael Anthony		X
1416	Retail Customers	Thornton, William Arthur		X
1417	Retail Customers	Tincher, Steven Jess		X
1418	Retail Customers	Tobias, Scott Jeffrey		X
1419	Retail Customers	Trahan, Ryan Michael		X
1420	Retail Customers	Tran, Anhminh Le		X
1421	Retail Customers	Transparencyx LLC		X
1422	Retail Customers	Trebtow, Jens		X
1423	Retail Customers	Tremann, Christopher Ernest		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
1424	Retail Customers	Trucksess, Cory		X
1425	Retail Customers	Trundy, Cory Lane		X
1426	Retail Customers	Truschel, Sante Kundermawan Arien		X
1427	Retail Customers	Tsai, Jonathan P		X
1428	Retail Customers	Tsang, Kwan Ming		X
1429	Retail Customers	Tsang, Wai Nam		X
1430	Retail Customers	Tsonis , Con		X
1431	Retail Customers	Tuganov, Ignat		X
1432	Retail Customers	Turpin, James Phillip		X
1433	Retail Customers	Turtle, Ryan Michael		X
1434	Retail Customers	Tychalski, George		X
1435	Retail Customers	Tyler, Craig Edward		X
1436	Retail Customers	Ubuntu Love Pty. Ltd.		X
1437	Retail Customers	Ughetta, Mark Richard		X
1438	Retail Customers	Ulrey, Renard		X
1439	Retail Customers	Untermeyer, Ricky		X
1440	Retail Customers	Uppheim, Kristoffer		X
1441	Retail Customers	Urata-Thompson, Harumi		X
1442	Retail Customers	Ustylenko, Vadym		X
1443	Retail Customers	Valdes , Stephen		X
1444	Retail Customers	Valenzuela, Daniel Anthony		X
1445	Retail Customers	Valkenberg, Renaud		X
1446	Retail Customers	Van De Weerd, Eugene		X
1447	Retail Customers	Van, Loc Truyen		X
1448	Retail Customers	Vance, Shawn Dylan		X
1449	Retail Customers	Vanhooose , Derek Paul		X
1450	Retail Customers	Vault12, Inc		X
1451	Retail Customers	Vegancuts Inc.		X
1452	Retail Customers	Vendrow, Vlad		X
1453	Retail Customers	Venema, Wim		X
1454	Retail Customers	Verheyen, Kenneth		X
1455	Retail Customers	Vetsch, Richard		X
1456	Retail Customers	Vidmar, Ziga		X
1457	Retail Customers	Villinger, Christopher		X
1458	Retail Customers	Vincent, Carolyn Margaret		X
1459	Retail Customers	Vivar, Emmanuel		X
1460	Retail Customers	Vivas, Rafael		X
1461	Retail Customers	Vozzo, Mark Joseph		X
1462	Retail Customers	Wade, Ryan Kenneth		X
1463	Retail Customers	Wagner, Thomas Nichols		X
1464	Retail Customers	Walbeer Singh, Balwinder Singh		X
1465	Retail Customers	Walcott, Robert		X
1466	Retail Customers	Walker, Raphael		X
1467	Retail Customers	Walkey, Thomas		X
1468	Retail Customers	Wang, Feiting		X
1469	Retail Customers	Wang, Yidi		X
1470	Retail Customers	Wangler, Mason Christian		X
1471	Retail Customers	Watkins, Matthew		X
1472	Retail Customers	Wątor, Wojciech		X
1473	Retail Customers	Weimert, Bradley Thomas		X
1474	Retail Customers	Weiss, Allen Robert		X
1475	Retail Customers	Weiss, Christoph		X
1476	Retail Customers	Welby, Caitlin		X
1477	Retail Customers	Wells, Jason		X
1478	Retail Customers	Wendling, Vincent		X
1479	Retail Customers	West, Darren		X
1480	Retail Customers	Westhof, Tonia		X
1481	Retail Customers	Wexler, Kevin Jay		X
1482	Retail Customers	Wheless, Daniel		X
1483	Retail Customers	White, Brendan Battaglia		X
1484	Retail Customers	White, David		X
1485	Retail Customers	Whittlinger, Ryan		X
1486	Retail Customers	Wielzen, Fons		X
1487	Retail Customers	Wierman, Duncan Craig		X
1488	Retail Customers	Wierzbowski, Radoslaw Lech		X
1489	Retail Customers	Wilcox, Waylon J.		X
1490	Retail Customers	Williams, Brendan		X
1491	Retail Customers	Williams, Charles		X
1492	Retail Customers	Williams, Charles W.		X
1493	Retail Customers	Williams, Paul		X
1494	Retail Customers	Williams, Robert, II		X
1495	Retail Customers	Williamson, Hiram		X
1496	Retail Customers	Wiseman, Timothy		X
1497	Retail Customers	Witkin, Daniel		X
1498	Retail Customers	Wolf, Cody Lee		X

No.	Category	Entity Name (Full Name as per PIIL)	Connection	No Connection
1499	Retail Customers	Wolstenholme, MacGregor		X
1500	Retail Customers	Woltzenlogel Paleo, Bruno		X
1501	Retail Customers	Wong, Eric Flores		X
1502	Retail Customers	Wong, Jason		X
1503	Retail Customers	Woo, Ken		X
1504	Retail Customers	Woodward, Laurie		X
1505	Retail Customers	Woolsey, Jonathan		X
1506	Retail Customers	Wright, Christopher		X
1507	Retail Customers	Wright, Timothy		X
1508	Retail Customers	Wu, Xinhao		X
1509	Retail Customers	Xiao, Ling		X
1510	Retail Customers	Yang, Yen-Huoy		X
1511	Retail Customers	Yao, Mark		X
1512	Retail Customers	Yarwood, Darren G		X
1513	Retail Customers	Yates-Walker, Josh Oisin		X
1514	Retail Customers	Yeung, Tak H.		X
1515	Retail Customers	Yoon , Tera Sahyun		X
1516	Retail Customers	Yoon, Andrew		X
1517	Retail Customers	Young, John Martin		X
1518	Retail Customers	Young, Rudolph Paul		X
1519	Retail Customers	Young, Timothy Shannon		X
1520	Retail Customers	Younts, David		X
1521	Retail Customers	Yu, Byung Deok		X
1522	Retail Customers	Yu, Jenny		X
1523	Retail Customers	Zaharieva, Katerina		X
1524	Retail Customers	Zahra, Carmelo		X
1525	Retail Customers	Zarchi, Meir		X
1526	Retail Customers	Zhang, Kevin		X
1527	Retail Customers	Zhang, Qinghua		X
1528	Retail Customers	Zhang, Xi	X	
1529	Retail Customers	Zhao, Tianqi		X
1530	Retail Customers	Zhong, Jimmy		X
1531	Retail Customers	Zhou, William		X
1532	Retail Customers	Ziglu Ltd.	X	
1533	Retail Customers	Zijlstra, Fayce		X
1534	Retail Customers	Zimmermann, Oliver		X
1535	Retail Customers	Zipmex Asia Pte. Ltd.		X
1536	Retail Customers	Zwick, Matthew James		X
1537	Retail Customers	Zygas, Viktoras		X
1538	Taxing Authority/Governmental/Regulatory Agencies	Alabama, State of, Securities Commission		X
1539	Taxing Authority/Governmental/Regulatory Agencies	Alaska Division of Banking & Securities		X
1540	Taxing Authority/Governmental/Regulatory Agencies	Arkansas Securities Department		X
1541	Taxing Authority/Governmental/Regulatory Agencies	Autorite Des Marches Financiers (AMF) - Canadian Securities Administrators	X	
1542	Taxing Authority/Governmental/Regulatory Agencies	California Department of Financial Protection and Innovation		X
1543	Taxing Authority/Governmental/Regulatory Agencies	Commodity Futures Trading Commission		X
1544	Taxing Authority/Governmental/Regulatory Agencies	Commonwealth of Massachusetts Office of The Attorney General		X
1545	Taxing Authority/Governmental/Regulatory Agencies	Commonwealth of Massachusetts Securities Division		X
1546	Taxing Authority/Governmental/Regulatory Agencies	District of Columbia Department of Insurance, Securities and Banking		X
1547	Taxing Authority/Governmental/Regulatory Agencies	Financial and Consumer Affairs Authority		X
1548	Taxing Authority/Governmental/Regulatory Agencies	Financial Conduct Authority	X	
1549	Taxing Authority/Governmental/Regulatory Agencies	Georgia Office of Secretary of State Securities & Charities Division		X
1550	Taxing Authority/Governmental/Regulatory Agencies	Gibraltar Financial Services Commission		X
1551	Taxing Authority/Governmental/Regulatory Agencies	Hawaii Department of Commerce and Consumer Affairs		X
1552	Taxing Authority/Governmental/Regulatory Agencies	Illinois Securities Department		X
1553	Taxing Authority/Governmental/Regulatory Agencies	Kentucky, Commonwealth of, Department of Financial Institutions		X
1554	Taxing Authority/Governmental/Regulatory Agencies	Minnesota Attorney General Office		X
1555	Taxing Authority/Governmental/Regulatory Agencies	Minnesota Department of Commerce		X
1556	Taxing Authority/Governmental/Regulatory Agencies	Mississippi Secretary of State Office		X
1557	Taxing Authority/Governmental/Regulatory Agencies	New Hampshire Bureau of Securities Regulation		X
1558	Taxing Authority/Governmental/Regulatory Agencies	New Jersey Office of The Attorney General		X
1559	Taxing Authority/Governmental/Regulatory Agencies	New Jersey, State of, Bureau of Securities		X
1560	Taxing Authority/Governmental/Regulatory Agencies	North Carolina Department of The Secretary of State		X
1561	Taxing Authority/Governmental/Regulatory Agencies	Office of The Attorney General of Missouri		X
1562	Taxing Authority/Governmental/Regulatory Agencies	Office of The Montana State Auditor		X
1563	Taxing Authority/Governmental/Regulatory Agencies	Office The Attorney General of West Virginia		X
1564	Taxing Authority/Governmental/Regulatory Agencies	Pennsylvania Bureau of Securities Compliance and Examinations		X
1565	Taxing Authority/Governmental/Regulatory Agencies	Pennsylvania Department of Banking and Securities		X
1566	Taxing Authority/Governmental/Regulatory Agencies	South Carolina Office of The Attorney General		X
1567	Taxing Authority/Governmental/Regulatory Agencies	South Dakota Division of Insurance Securities Regulation		X
1568	Taxing Authority/Governmental/Regulatory Agencies	State of California Department of Justice Public Inquiry Unit		X
1569	Taxing Authority/Governmental/Regulatory Agencies	State of Idaho Department of Finance		X
1570	Taxing Authority/Governmental/Regulatory Agencies	State of New York Office of The Attorney General, Division of Economic Justice		X
1571	Taxing Authority/Governmental/Regulatory Agencies	State of Oklahoma Department of Securities		X

No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
1572	Taxing Authority/Governmental/Regulatory Agencies	Tennessee Department of Commerce and Insurance Financial Services Investigation Unit		X
1573	Taxing Authority/Governmental/Regulatory Agencies	Texas, State of, Securities Board		X
1574	Taxing Authority/Governmental/Regulatory Agencies	The Ontario Securities Commission (The OSC)		X
1575	Taxing Authority/Governmental/Regulatory Agencies	United States, Government of the, Department of Justice	X	
1576	Taxing Authority/Governmental/Regulatory Agencies	United States, Government of the, Securities & Exchange Commission		X
1577	Taxing Authority/Governmental/Regulatory Agencies	Washington, State of, Division of Securities		X
1578	Top 50 Unsecured Creditors	Alameda Research Ltd.		X
1579	Top 50 Unsecured Creditors	AltCoinTrader Pty. Ltd.		X
1580	Top 50 Unsecured Creditors	B2C2 Ltd.	X	
1581	Top 50 Unsecured Creditors	Baker, Dominic John		X
1582	Top 50 Unsecured Creditors	CAEN Group LLC, The		X
1583	Top 50 Unsecured Creditors	Chang, Rickie		X
1584	Top 50 Unsecured Creditors	Covario AG	X	
1585	Top 50 Unsecured Creditors	Crypto10 SP - Segregated Portfolio of Invictus Capital Financial Technologies SPC		X
1586	Top 50 Unsecured Creditors	Danz, James William		X
1587	Top 50 Unsecured Creditors	Deferred 1031 Exchange LLC		X
1588	Top 50 Unsecured Creditors	Dekker, Carlos C.		X
1589	Top 50 Unsecured Creditors	Dentzel, Zaryn		X
1590	Top 50 Unsecured Creditors	DiFiore, Thomas Albert		X
1591	Top 50 Unsecured Creditors	Dixon, Simon		X
1592	Top 50 Unsecured Creditors	Downs, Bradley James		X
1593	Top 50 Unsecured Creditors	Farr, Nicholas		X
1594	Top 50 Unsecured Creditors	Feintisch, Adam Michael		X
1595	Top 50 Unsecured Creditors	Fite, Jacob Benjamin		X
1596	Top 50 Unsecured Creditors	ICB Solutions		X
1597	Top 50 Unsecured Creditors	Invictus Capital Financial Technologies SPC		X
1598	Top 50 Unsecured Creditors	Jeffries, David		X
1599	Top 50 Unsecured Creditors	Kibler-Melby, Cort		X
1600	Top 50 Unsecured Creditors	Kieser, Gregory Allen		X
1601	Top 50 Unsecured Creditors	Kohji, Hirokado		X
1602	Top 50 Unsecured Creditors	Lylloff, Sander		X
1603	Top 50 Unsecured Creditors	McClintock, Michael		X
1604	Top 50 Unsecured Creditors	McMullen, Brian		X
1605	Top 50 Unsecured Creditors	Murphy, Thomas Patrick, Jr.		X
1606	Top 50 Unsecured Creditors	Park, Seong		X
1607	Top 50 Unsecured Creditors	Perry, Brett Alan		X
1608	Top 50 Unsecured Creditors	Peterson, Stephen Paul		X
1609	Top 50 Unsecured Creditors	Pharos Fund SP	X	
1610	Top 50 Unsecured Creditors	Pharos USD Fund SP		X
1611	Top 50 Unsecured Creditors	Raj, Rafael		X
1612	Top 50 Unsecured Creditors	Saenz, Jesus Armando		X
1613	Top 50 Unsecured Creditors	Singh, Balbahadur		X
1614	Top 50 Unsecured Creditors	Stewart, Russell Garth		X
1615	Top 50 Unsecured Creditors	Strobilus LLC	X	
1616	Top 50 Unsecured Creditors	Taiaroa, Keri David		X
1617	Top 50 Unsecured Creditors	Tan, Richard		X
1618	Top 50 Unsecured Creditors	Tan, Yan		X
1619	Top 50 Unsecured Creditors	Trussell, Mark		X
1620	Top 50 Unsecured Creditors	Tychalski, George		X
1621	Top 50 Unsecured Creditors	Van, Loc Truyen		X
1622	Top 50 Unsecured Creditors	Villinger, Christopher		X
1623	Top 50 Unsecured Creditors	Vincent, Carolyn Margaret		X
1624	Top 50 Unsecured Creditors	Wexler, Kevin Jay		X
1625	Top 50 Unsecured Creditors	Wilcox, Waylon J.		X
1626	Top 50 Unsecured Creditors	Wolstenholme, MacGregor		X
1627	Top 50 Unsecured Creditors	Wright, Christopher		X
1628	Top 50 Unsecured Creditors	Yates-Walker, Josh Oisin		X
1629	Top 50 Unsecured Creditors	Yoon, Andrew		X
1630	Top 50 Unsecured Creditors	Ziglu Ltd	X	
1631	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Abriano, Victor		X
1632	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Arbeit, Susan		X
1633	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Beckerman, Lisa G.		X
1634	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Bruh, Mark		X
1635	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Chapman, Shelley C.		X
1636	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Cornell, Shara		X
1637	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Drain, Robert D.		X
1638	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Gannone, James		X
1639	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Garrity, James L., Jr.		X
1640	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Glenn, Martin		X
1641	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Harrington, William K.		X
1642	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Higgins, Benjamin J.		X
1643	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Higgins, David S.		X
1644	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Jones, David S.	X	

No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
1645	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Joseph, Nadkarni		X
1646	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Lane, Sean H.		X
1647	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Masumoto, Brian S.		X
1648	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Mendoza, Ercilia A.		X
1649	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Moroney, Mary V.		X
1650	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Morris, Cecelia G.		X
1651	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Morrissey, Richard C.		X
1652	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Ogunleye, Alaba		X
1653	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Riffkin, Linda A.		X
1654	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Rodriguez, Ilusion		X
1655	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Schwartz, Andrea B.		X
1656	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Schwartzberg, Paul K.		X
1657	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Scott, Shannon		X
1658	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Sharp, Sylvester		X
1659	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Tiantian, Tara		X
1660	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Velez-Rivera, Andy		X
1661	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Vescovacci, Madeleine		X
1662	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Wells, Annie		X
1663	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Wiles, Michael E.		X
1664	U.S. Trustee Personnel, Judges, and Court Contacts for the SDNY	Zipes, Greg M.		X
1665	U.S. Trustee Personnel, Judges, and Court contacts for the Southern District of New York	Allen, Joseph		X
1666	U.S. Trustee Personnel, Judges, and Court contacts for the Southern District of New York	Anderson, Deanna		X
1667	U.S. Trustee Personnel, Judges, and Court contacts for the Southern District of New York	Barajas, Andres		X
1668	U.S. Trustee Personnel, Judges, and Court contacts for the Southern District of New York	Black, Christine		X
1669	U.S. Trustee Personnel, Judges, and Court contacts for the Southern District of New York	Leonhard, Alicia		X
1670	U.S. Trustee Personnel, Judges, and Court contacts for the Southern District of New York	Mastando III, John P.		X
1671	U.S. Trustee Personnel, Judges, and Court contacts for the Southern District of New York	Penpraze, Lisa		X
1672	U.S. Trustee Personnel, Judges, and Court contacts for the Southern District of New York	Schmitt, Kathleen		X
1673	U.S. Trustee Personnel, Judges, and Court contacts for the Southern District of New York	Slemmer, Daniel		X
1674	U.S. Trustee Personnel, Judges, and Court contacts for the Southern District of New York	Van Baalen, Guy A.		X
1675	U.S. Trustee Personnel, Judges, and Court contacts for the Southern District of New York	Ziesing, "Frances" Annie		X
1676	UCC Members	Andrew Yoon		X
1677	UCC Members	Coco, Christopher		X
1678	UCC Members	Keith Noyes		X
1679	UCC Members	Robinson, Mark	X	
1680	UCC Members	Scott Duffy		X
1681	UCC Members	Thomas DiFiore		X
1682	UCC Members	Warren, Caroline		X
1683	UCC Professionals	Elementus		X
1684	UCC Professionals	Kroll Restructuring Administration LLC		X
1685	UCC Professionals	M-III Partners, LLC		X
1686	UCC Professionals	Perella Weinberg Partners	X	
1687	Utilities	AT&T Inc.	X	
1688	Utilities	Comcast Corp.	X	
1689	Utilities	Cox Business Services LLC		X
1690	Utilities	EE Ltd.	X	
1691	Utilities	Giffgaff Ltd.	X	
1692	Utilities	Google Fiber Inc.		X
1693	Utilities	Hypercore Networks Inc.		X
1694	Utilities	Lightpath Fiber Enterprise Business Unit of Altice USA Inc.		X
1695	Utilities	Lumen Technologies Inc.	X	
1696	Utilities	RingCentral Inc.	X	
1697	Utilities	Spectrum Enterprises Inc.		X
1698	Utilities	Verizon Wireless Telecom Inc.	X	
1699	Vendors	1-800 Flowers.com Inc.		X
1700	Vendors	1-800-GOT-JUNK? LLC		X
1701	Vendors	192 Business Experian		X
1702	Vendors	192 Business Ltd.		X
1703	Vendors	221B Partners		X
1704	Vendors	3 Verulam Buildings Barristers		X
1705	Vendors	4imprint Group plc	X	
1706	Vendors	9Beach Latin American Restaurant LLC		X
1707	Vendors	A. Georgiou & Co. LLC		X
1708	Vendors	A1 Express Ltd.		X

No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
1709	Vendors	A23 Boutique Hotel		X
1710	Vendors	A24 Ltd.		X
1711	Vendors	A2E		X
1712	Vendors	Abacus	X	
1713	Vendors	Abacus Labs Inc.		X
1714	Vendors	ABF Freight System Inc.		X
1715	Vendors	Accretive Capital LLC	X	
1716	Vendors	Acron Group Inc.		X
1717	Vendors	Ada Support Inc.	X	
1718	Vendors	Adams, Jeffrey		X
1719	Vendors	Adobe Inc.	X	
1720	Vendors	ADTRAV Corp.		X
1721	Vendors	Advogados, Almeida		X
1722	Vendors	Agile Freaks SRL-D		X
1723	Vendors	AgileEngine LLC		X
1724	Vendors	AGS Exposition Services Inc.		X
1725	Vendors	Ahrefs Pte. Ltd.		X
1726	Vendors	Ai Fiori		X
1727	Vendors	Ainsworth Inc.	X	
1728	Vendors	Air Essentials Inc.		X
1729	Vendors	Air France-KLM SA	X	
1730	Vendors	Air Serbia	X	
1731	Vendors	Airspeed18 Ltd.		X
1732	Vendors	Akerman LLP		X
1733	Vendors	Akin Gump Strauss Hauer & Feld LLP	X	
1734	Vendors	Alaric Flower Design		X
1735	Vendors	Alaska Air Group Inc.	X	
1736	Vendors	Alba Invest Doo		X
1737	Vendors	ALCHEMIO Catering		X
1738	Vendors	Alex Fasulo LLC		X
1739	Vendors	Algo Adtech Ltd.		X
1740	Vendors	AlgoExpert		X
1741	Vendors	Alitalia Compagnia Aerea Italiana SpA	X	
1742	Vendors	AlixPartners LLP	X	
1743	Vendors	Allianz Global Assistance SAS	X	
1744	Vendors	Aloft Hotel Management Inc.		X
1745	Vendors	ALPHA Events Ltd.		X
1746	Vendors	AlphaGraphics Inc.		X
1747	Vendors	Amazon.com Inc.	X	
1748	Vendors	American Airlines Group Inc.	X	
1749	Vendors	American Family Connect Property & Casualty Insurance Co		X
1750	Vendors	American Lock & Key Inc.		X
1751	Vendors	Amon Card Ltd.		X
1752	Vendors	Amon OU		X
1753	Vendors	Amplify Ltd.	X	
1754	Vendors	Amsalem Tours & Travel Ltd.		X
1755	Vendors	Andersen LLP	X	
1756	Vendors	Andreou, Foteini		X
1757	Vendors	Any.Do Ltd.		X
1758	Vendors	Appbot		X
1759	Vendors	Apple Search Ads		X
1760	Vendors	Apple Search Advertisements		X
1761	Vendors	Apple Store	X	
1762	Vendors	AppsFlyer Inc.	X	
1763	Vendors	Aqua Kyoto Ltd.		X
1764	Vendors	Arce, John		X
1765	Vendors	Arlo SoHo Hotel		X
1766	Vendors	Arocon Consulting LLC		X
1767	Vendors	ArtDesigna		X
1768	Vendors	Ashby & Geddes		X
1769	Vendors	Aston Limo Service		X
1770	Vendors	AT&T Inc.	X	
1771	Vendors	Athlonutrition S.S		X
1772	Vendors	Atlassian Corp. plc	X	
1773	Vendors	Atom Exterminators Ltd.		X
1774	Vendors	Auger, Matthew		X
1775	Vendors	August LLC		X
1776	Vendors	Auth0 Inc.		X
1777	Vendors	AutomationEdge Technologies Inc.	X	
1778	Vendors	Avaya Inc.	X	
1779	Vendors	AVL Services LLC	X	
1780	Vendors	Avraham, Daniel		X
1781	Vendors	Azmi & Associates		X
1782	Vendors	B&C Camera		X
1783	Vendors	B&H Foto & Electronic Corp.		X

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1784	Vendors	BambooHR LLC		X
1785	Vendors	Bamboozle Café		X
1786	Vendors	BCAS Malta Ltd.		X
1787	Vendors	BCL Search Inc.		X
1788	Vendors	Becerril, Jose Maria Caballero		X
1789	Vendors	Begg, Yusuf		X
1790	Vendors	Bellwood Global Transportation		X
1791	Vendors	Benjamin, The	X	
1792	Vendors	Best Buy Co. Inc.	X	
1793	Vendors	Best Name Badges		X
1794	Vendors	Big Cartel LLC		X
1795	Vendors	Bill.com Holdings Inc.	X	
1796	Vendors	BIND Infosec Ltd.		X
1797	Vendors	Bionic Electronics HT Ltd.		X
1798	Vendors	BirchamsArt		X
1799	Vendors	BitBoy Crypto		X
1800	Vendors	Bitfinex		X
1801	Vendors	Bitfly Ltd.		X
1802	Vendors	Bitfo Inc.		X
1803	Vendors	BitGo Inc.		X
1804	Vendors	Bitmain Technologies Ltd.		X
1805	Vendors	Bittrex Global GmbH		X
1806	Vendors	Bitwave	X	
1807	Vendors	Blacklane GmbH	X	
1808	Vendors	Blackpeak Inc.		X
1809	Vendors	Blake & Co.		X
1810	Vendors	Block Solutions Sdn Bhd	X	
1811	Vendors	Blockchair Ltd.		X
1812	Vendors	Blockdaemon Ltd.		X
1813	Vendors	BlockWorks Group LLC		X
1814	Vendors	Bloomberg Finance LP	X	
1815	Vendors	Bloomberg Industry Group	X	
1816	Vendors	Blue Edge Bulgaria EOOD		X
1817	Vendors	Blue Moon Consultants International Ltd.		X
1818	Vendors	Blue Rock Search LLC		X
1819	Vendors	BlueVoyant Israel Ltd.	X	
1820	Vendors	Board Game Designs		X
1821	Vendors	Bob Group Ltd.	X	
1822	Vendors	Bolt Food		X
1823	Vendors	Bookyourcovidtest.com		X
1824	Vendors	Boston Coach Corp.	X	
1825	Vendors	Bowell, Reuben		X
1826	Vendors	Bradley, Marc		X
1827	Vendors	Braun, David		X
1828	Vendors	Brave Software International		X
1829	Vendors	Brazen Head Irish Pub		X
1830	Vendors	Brendan Gunn Consulting Group		X
1831	Vendors	British Airways plc	X	
1832	Vendors	Brooklyn's Down South		X
1833	Vendors	Brown, Charlotte		X
1834	Vendors	Brown, Oliver John		X
1835	Vendors	BrowserStack Inc.	X	
1836	Vendors	BTC 2022 Conference		X
1837	Vendors	BTC Media LLC		X
1838	Vendors	Budget Rent A Car Ltd.	X	
1839	Vendors	Bulwerks LLC		X
1840	Vendors	Bulwerks Security		X
1841	Vendors	Burns, Matthew		X
1842	Vendors	Bustos, Victor Pla		X
1843	Vendors	Buzzsprout		X
1844	Vendors	C Street Advisory Group		X
1845	Vendors	Cablevision Lightpath LLC		X
1846	Vendors	Calendly LLC		X
1847	Vendors	California, State of, Department of Financial Protection and Innovation		X
1848	Vendors	Callaghan, Simon		X
1849	Vendors	CAN Mouzouras Electrical Contractors		X
1850	Vendors	Canva Inc.	X	
1851	Vendors	Caola Co. Inc.		X
1852	Vendors	Capitol Hill Hotel		X
1853	Vendors	Caplinked Inc.		X
1854	Vendors	Carey Executive Transport		X
1855	Vendors	Carithers Flowers		X
1856	Vendors	Carmo Cos.		X
1857	Vendors	Carta Inc.	X	
1858	Vendors	Caspian Holdings Ltd.		X

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1859	Vendors	Castillo, Diana		X
1860	Vendors	CAYO Rafat Molak		X
1861	Vendors	CDPO US Inc.		X
1862	Vendors	CDW Corp.	X	
1863	Vendors	Chain of Events SAS		X
1864	Vendors	Chainalysis Inc.	X	
1865	Vendors	Chamber of Digital Commerce, The		X
1866	Vendors	Chan, Kalvin		X
1867	Vendors	Chang, Yung-Tang		X
1868	Vendors	Charalambous, Alexia		X
1869	Vendors	Charmant, Audrey		X
1870	Vendors	Chick-fil-A Inc.	X	
1871	Vendors	Chief		X
1872	Vendors	Ching, Lam Wai		X
1873	Vendors	Christodoulou, Antonis		X
1874	Vendors	Christodoulou, Christodoulos		X
1875	Vendors	Christou, Renos		X
1876	Vendors	Ciochina, Ionut Lucian		X
1877	Vendors	Cision US Inc.	X	
1878	Vendors	CitizenM Operations Holding BV		X
1879	Vendors	Cleverbridge AG	X	
1880	Vendors	Click and Play - Conteudos Digitais Lda		X
1881	Vendors	ClubCorp Holdings Inc.	X	
1882	Vendors	CMS CMNO LLP		X
1883	Vendors	CoderPad Inc.		X
1884	Vendors	Coffee Distributing Corp.		X
1885	Vendors	Cogency Global Inc.	X	
1886	Vendors	CoinDesk Inc.	X	
1887	Vendors	Coinfirm Ltd.	X	
1888	Vendors	Coinlend GmbH		X
1889	Vendors	CoinMarketCap OpCo LLC		X
1890	Vendors	CoinRoutes Inc.		X
1891	Vendors	Coleman, Bradley K		X
1892	Vendors	College Investor LLC, The		X
1893	Vendors	Comcast Corp.	X	
1894	Vendors	Compliance Risk Concepts LLC		X
1895	Vendors	Concorde Hotel Ltd., The	X	
1896	Vendors	Consensus Sales Inc.		X
1897	Vendors	ConsenSys AG		X
1898	Vendors	Constantinou, Elpida		X
1899	Vendors	Consumer Technology Association		X
1900	Vendors	Contentful Inc.		X
1901	Vendors	Cooper Global Ltd.	X	
1902	Vendors	Coppell FC		X
1903	Vendors	Core Club, The	X	
1904	Vendors	Core Scientific Inc.	X	
1905	Vendors	Corsair Gaming Inc.		X
1906	Vendors	Costco Wholesale Corp.	X	
1907	Vendors	Costica, Tudor		X
1908	Vendors	Coursera Inc.	X	
1909	Vendors	Cox Business Services LLC		X
1910	Vendors	Creative Video Productions Ltd.		X
1911	Vendors	Creditor Group Corp.		X
1912	Vendors	Creel, Garcia-Cuellar, Aiza y Enriquez SC		X
1913	Vendors	Crelin Peck Consulting LLC		X
1914	Vendors	CRP Security Systems Ltd.		X
1915	Vendors	Crypto Fiend		X
1916	Vendors	Crypto Love		X
1917	Vendors	CryptoDailyYT Ltd.		X
1918	Vendors	CryptoRecruit Pty. Ltd.		X
1919	Vendors	CryptoWendyO		X
1920	Vendors	CSC	X	
1921	Vendors	CT Corp.	X	
1922	Vendors	C-Tech Constandinos Telecommunication Ltd. Co.		X
1923	Vendors	Cucio Guisordi, Andreia		X
1924	Vendors	Curb Mobility LLC		X
1925	Vendors	CVS Pharmacy Inc.		X
1926	Vendors	Cysec Ltd.	X	
1927	Vendors	CYTA Ltd.	X	
1928	Vendors	D'Albert, Matthew		X
1929	Vendors	Dalvey & Co.		X
1930	Vendors	Dan Hotels Ltd.	X	
1931	Vendors	Daniel J. Edelman Inc.		X
1932	Vendors	Data Dash Inc.		X
1933	Vendors	Data4U Ltd.		X

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1934	Vendors	Datapoint Surveying & Mapping		X
1935	Vendors	David Meltzer Enterprises		X
1936	Vendors	David Rabbi Law Firm	X	
1937	Vendors	Dawson, Meryl		X
1938	Vendors	DBeaver		X
1939	Vendors	Dealex Moving LLC		X
1940	Vendors	Dearson Levi & Pantz PLLC		X
1941	Vendors	Debak, Antun		X
1942	Vendors	Decentral Media Inc.		X
1943	Vendors	Deepl SE		X
1944	Vendors	Del Friscos Grille		X
1945	Vendors	Delaware, State of Division of Corporations		X
1946	Vendors	Dell	X	
1947	Vendors	Deloitte Tax LLP		X
1948	Vendors	Delta Air Lines Inc.	X	
1949	Vendors	Demetriou, Adonis		X
1950	Vendors	Derriere's Gentleman's Club		X
1951	Vendors	Desk doo		X
1952	Vendors	Dezenhall Resources Ltd.		X
1953	Vendors	DHL	X	
1954	Vendors	Dias, Eric		X
1955	Vendors	Digital Asset News LLC		X
1956	Vendors	Dinwiddie, Spencer		X
1957	Vendors	Diplomat Resort, The		X
1958	Vendors	DNSFilter Inc.		X
1959	Vendors	Do Not Sit On The Furniture		X
1960	Vendors	Docker Inc.		X
1961	Vendors	DoiT International	X	
1962	Vendors	DoiT International UK & I Ltd.		X
1963	Vendors	DoorDash Inc.	X	
1964	Vendors	Dow Jones & Co. Inc.	X	
1965	Vendors	Dragos DLT Consulting Ltd.		X
1966	Vendors	DRB Hosting Ltd. (Deribit)		X
1967	Vendors	Dream Hotels		X
1968	Vendors	Dreifuss, Itai		X
1969	Vendors	Dreyfus, Fernando		X
1970	Vendors	Dribbble Holdings Ltd.		X
1971	Vendors	DSV AS	X	
1972	Vendors	Dune Analytics AS		X
1973	Vendors	Dynasty Partners Ltd.		X
1974	Vendors	E.R. Bradleys Saloon		X
1975	Vendors	Eagle County Regional Airport		X
1976	Vendors	Ecrime Management Strategies Inc.		X
1977	Vendors	Eddison, Mark		X
1978	Vendors	Edgewater Advisory LLC		X
1979	Vendors	EE Ltd.	X	
1980	Vendors	Eede, Jelle Van den		X
1981	Vendors	Egon Zehnder International Inc.	X	
1982	Vendors	El Al Israel Airlines Ltd.	X	
1983	Vendors	Elements Massage Ltd.		X
1984	Vendors	Elite Marketing Group LLC		X
1985	Vendors	Elmwood Design Ltd.		X
1986	Vendors	Emanuel Clodeanu Consultancy SRL		X
1987	Vendors	Embassy Suites Hotels		X
1988	Vendors	Emirates Group, The	X	
1989	Vendors	Emmanuel, Alaina		X
1990	Vendors	Enginuity on Call		X
1991	Vendors	EnjoyMaloy Trade Party		X
1992	Vendors	Enkur, Gokhan		X
1993	Vendors	Enlightium Ltd.		X
1994	Vendors	ENSafrica		X
1995	Vendors	Enterprise Digital Resources Ltd.		X
1996	Vendors	Enterprise Rent-A-Car Co. Inc.	X	
1997	Vendors	Epitome Capital Management Pty. Ltd.		X
1998	Vendors	Espinhal, Luis Filipe		X
1999	Vendors	Estate of Edward W. Price, Jr.		X
2000	Vendors	Estiatorio, Avra Madison		X
2001	Vendors	Etsy Inc.	X	
2002	Vendors	Evaggelou, George		X
2003	Vendors	Eversheds Sutherland	X	
2004	Vendors	EXDO Events Center		X
2005	Vendors	Expedia Group Inc.	X	
2006	Vendors	Expo Group Inc, The	X	
2007	Vendors	Exquisite Sounds Entertainment		X
2008	Vendors	ezCater Inc.	X	

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2009	Vendors	Facebook	X	
2010	Vendors	Fairmont Austin Lodging		X
2011	Vendors	FalbaSoft Cezary Falba		X
2012	Vendors	Falkensteiner Hotels & Residences		X
2013	Vendors	Fatal Ltd.		X
2014	Vendors	FatCat Coders		X
2015	Vendors	Fattal Hotels Ltd.	X	
2016	Vendors	FedEx Corp.	X	
2017	Vendors	Female Quotient LLC, The		X
2018	Vendors	Fibermode Ltd.		X
2019	Vendors	Filmsupply LLC		X
2020	Vendors	Financial Times Group Ltd.	X	
2021	Vendors	FiNext Conference		X
2022	Vendors	FingerprintJS Inc.		X
2023	Vendors	Finnegan Henderson Farabow Garrett Dunner LLP		X
2024	Vendors	Fintech, Lendit		X
2025	Vendors	First Class Vending Inc.		X
2026	Vendors	Fixer.io		X
2027	Vendors	Flixel Inc.		X
2028	Vendors	Flonights Ltd.		X
2029	Vendors	Florist, Lovin		X
2030	Vendors	Flowroute LLC		X
2031	Vendors	FluxPO Media		X
2032	Vendors	Flyday Consultancy		X
2033	Vendors	Forkast Ltd.		X
2034	Vendors	Forter Inc.	X	
2035	Vendors	Fotis Skempes		X
2036	Vendors	Frame.io Inc.	X	
2037	Vendors	Frangeskidou, Angela		X
2038	Vendors	Frediani, Jeremy		X
2039	Vendors	Freeman	X	
2040	Vendors	Fromday-One BV		X
2041	Vendors	Frontend Masters		X
2042	Vendors	FSCom Ltd.		X
2043	Vendors	Fusion Bowls		X
2044	Vendors	G&TP Sweden AB		X
2045	Vendors	Gabriel, Lilly		X
2046	Vendors	Gandi SAS		X
2047	Vendors	Garcia, Adria		X
2048	Vendors	Garcia, Migdalia		X
2049	Vendors	Gartner Inc.	X	
2050	Vendors	GEA Ltd.	X	
2051	Vendors	Gecko Labs Pte. Ltd.		X
2052	Vendors	Gecko Technology Partners Ltd.	X	
2053	Vendors	GEM	X	
2054	Vendors	Georgios, Retoudis		X
2055	Vendors	Gett Inc.		X
2056	Vendors	Giftagram USA Inc.		X
2057	Vendors	Gila Dishy Life Coach LLC		X
2058	Vendors	Gilbert + Tobin	X	
2059	Vendors	GitBook SAS		X
2060	Vendors	GitHub Inc.	X	
2061	Vendors	GitKraken		X
2062	Vendors	GK8 Ltd.	X	
2063	Vendors	Glovo	X	
2064	Vendors	Glushon, Jason		X
2065	Vendors	GoDaddy.com	X	
2066	Vendors	Gogo Air International SARL		X
2067	Vendors	Goin' Postal		X
2068	Vendors	Goodstein, Nicole		X
2069	Vendors	Google Ads		X
2070	Vendors	Google Cloud	X	
2071	Vendors	Google Fi		X
2072	Vendors	Google Fiber		X
2073	Vendors	Google LLC	X	
2074	Vendors	Google Play		X
2075	Vendors	Google Workspace		X
2076	Vendors	GoToAssist		X
2077	Vendors	Graham, Wendy		X
2078	Vendors	Grammarly Inc.	X	
2079	Vendors	GreyScaleGorilla		X
2080	Vendors	Grit Daily News		X
2081	Vendors	Grozdanic, Jovana		X
2082	Vendors	GrubHub Inc.	X	
2083	Vendors	Grunsfield, Gerry		X

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2084	Vendors	Guarano, Gabriele		X
2085	Vendors	Guarascia, Ryan		X
2086	Vendors	GuardianArc International LLC		X
2087	Vendors	H2Prod		X
2088	Vendors	Hadjipanayi, Christina		X
2089	Vendors	Halborn Inc.		X
2090	Vendors	Hampton Inn		X
2091	Vendors	HanaHaus		X
2092	Vendors	Handel Group LLC		X
2093	Vendors	Harris-Harris Group LLC, The		X
2094	Vendors	Haruko Ltd.		X
2095	Vendors	Hatricks Tavern		X
2096	Vendors	Haussmann, Christiaan		X
2097	Vendors	Headway Workforce Solutions Inc.		X
2098	Vendors	Healthy Horizons Ltd.		X
2099	Vendors	Heathrow Express Operating Co. Ltd.		X
2100	Vendors	Hedgeguard		X
2101	Vendors	HeleCloud Ltd.		X
2102	Vendors	HelpSystems LLC		X
2103	Vendors	Henriksen-Butler Nevada LLC		X
2104	Vendors	Hertz Corp., The	X	
2105	Vendors	Herzog Fox & Neeman	X	
2106	Vendors	Highlight Films Ltd.		X
2107	Vendors	Hilton Worldwide Holdings Inc.	X	
2108	Vendors	HireRight LLC	X	
2109	Vendors	HMRC Shipley		X
2110	Vendors	Hobson, James Jonathan		X
2111	Vendors	Holland & Knight LLP	X	
2112	Vendors	Home Depot Inc., The	X	
2113	Vendors	Hootsuite Inc.	X	
2114	Vendors	Horasis		X
2115	Vendors	Hotel Da Baixa Prata Lda.		X
2116	Vendors	Hotel Majestic	X	
2117	Vendors	Hotel Midtown Atlanta		X
2118	Vendors	Hotels.com		X
2119	Vendors	Hudson Standard, The		X
2120	Vendors	Hyatt Hotels Corp.	X	
2121	Vendors	Hysolate Ltd.	X	
2122	Vendors	I A.M.L. Ltd.		X
2123	Vendors	Ideal Communications Inc.		X
2124	Vendors	Idemia Group SAS	X	
2125	Vendors	Ignatiades, George		X
2126	Vendors	Iliescu, Alexandru		X
2127	Vendors	Illumiti Corp.		X
2128	Vendors	Incorporating Services Ltd.		X
2129	Vendors	Indian Eagle		X
2130	Vendors	Information, The	X	
2131	Vendors	Infura Inc.	X	
2132	Vendors	InGenie Ltd.	X	
2133	Vendors	Innovatica LLC		X
2134	Vendors	Inside.com Inc.		X
2135	Vendors	Insider Inc.	X	
2136	Vendors	Insperty Inc.	X	
2137	Vendors	Instacart	X	
2138	Vendors	Integrated Security & Communications Inc.		X
2139	Vendors	Intelligo Group USA Corp.		X
2140	Vendors	Intercontinental Hotel Group plc	X	
2141	Vendors	Intercontinental Miami		X
2142	Vendors	Intertrust NV	X	
2143	Vendors	Intuit Inc.	X	
2144	Vendors	InvestAnswers		X
2145	Vendors	Ioanutescu, Dan		X
2146	Vendors	Ioannou, George		X
2147	Vendors	ip-api		X
2148	Vendors	IPQualityScore		X
2149	Vendors	IST NY Inc.		X
2150	Vendors	Iterable Inc.		X
2151	Vendors	Ivan on Tech Academy		X
2152	Vendors	Jackson Lewis LLP		X
2153	Vendors	Jaffa Hotel, The		X
2154	Vendors	JAMS Inc.		X
2155	Vendors	Jansone, Kerija		X
2156	Vendors	Jarvis Ltd.		X
2157	Vendors	JB Hunt Transport Services Inc.		X
2158	Vendors	JetBlue Airways Corp.	X	

No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
2159	Vendors	JetBrains sro	X	
2160	Vendors	Joberty Technologies		X
2161	Vendors	John Lewis & Partners	X	
2162	Vendors	JSC Royal Flight Airlines		X
2163	Vendors	Juliet International Ltd.		X
2164	Vendors	Jumpcut 3D		X
2165	Vendors	Juniper Office		X
2166	Vendors	Junk Masterz LLC, The		X
2167	Vendors	Junkluggers LLC, The		X
2168	Vendors	JV Associates Inc.		X
2169	Vendors	K.F.6 Partners Ltd.		X
2170	Vendors	Kairon Labs BV		X
2171	Vendors	KALC LLC	X	
2172	Vendors	Kanoo Pays		X
2173	Vendors	Kazaka, Krista		X
2174	Vendors	Keeper Security	X	
2175	Vendors	Kenetic Trading Ltd.		X
2176	Vendors	Kerr, Bryan		X
2177	Vendors	Kerry Hotel HongKong		X
2178	Vendors	KeyFi Inc.		X
2179	Vendors	Kforce Inc.	X	
2180	Vendors	Kif, Evgeni		X
2181	Vendors	Killian Firm PC, The		X
2182	Vendors	Kimpton Surfcomber Hotel		X
2183	Vendors	KINTSUGI, Unipessoal Lda.		X
2184	Vendors	Knight, Derek		X
2185	Vendors	Knobs BAC		X
2186	Vendors	Kohl's		X
2187	Vendors	Kokoni, Eirini		X
2188	Vendors	Korn Ferry	X	
2189	Vendors	Koutra Athos Sotiris		X
2190	Vendors	Koutra, Athos		X
2191	Vendors	Kozlowska, Kasandra		X
2192	Vendors	Krispy Kreme	X	
2193	Vendors	Kroll Advisory Ltd.	X	
2194	Vendors	Kunder, Nikhil		X
2195	Vendors	L&L Moving Storage & Trucking LLC		X
2196	Vendors	La Maison Favart		X
2197	Vendors	Lackner, Joe		X
2198	Vendors	Lanktree, Owen		X
2199	Vendors	Las Vegas Window Tinting		X
2200	Vendors	Latham	X	
2201	Vendors	Lau, Weyne		X
2202	Vendors	LaunchDarkly		X
2203	Vendors	Lawn Care		X
2204	Vendors	LawnStarter		X
2205	Vendors	Leaa		X
2206	Vendors	Left House, The		X
2207	Vendors	Lenou, Neovi		X
2208	Vendors	Leonard, Carleen Ann		X
2209	Vendors	Li, Hsu Kang		X
2210	Vendors	Lima, Esther		X
2211	Vendors	Line Group	X	
2212	Vendors	LinkedIn Corp.	X	
2213	Vendors	LinkedIn Ireland Unlimited Co.	X	
2214	Vendors	Lithify Ltd.		X
2215	Vendors	Locate852		X
2216	Vendors	Loews Hotels		X
2217	Vendors	Logitech	X	
2218	Vendors	Logshero Ltd.	X	
2219	Vendors	Logz.io	X	
2220	Vendors	Lopez, Galo Fernandez		X
2221	Vendors	Loucaides, Michael		X
2222	Vendors	LS Future Technology AB		X
2223	Vendors	Lucas, Felipe		X
2224	Vendors	Lucidchart		X
2225	Vendors	Lucille's Smokehouse Bar-B-Que		X
2226	Vendors	Lufthansa Deutsche		X
2227	Vendors	Lumen	X	
2228	Vendors	Lunar Squares		X
2229	Vendors	LVC USA Inc.	X	
2230	Vendors	Lyft	X	
2231	Vendors	Madison Liquidators		X
2232	Vendors	MadRev LLC		X
2233	Vendors	Mak, Oleena		X

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2234	Vendors	Makarim & Taira S.		X
2235	Vendors	Malamas, Vasileios		X
2236	Vendors	Maltego Technologies	X	
2237	Vendors	Mambu Tech BV	X	
2238	Vendors	Mammoth Growth LLC		X
2239	Vendors	Mamoulides, George		X
2240	Vendors	Mandarin Oriental Hotel	X	
2241	Vendors	Manhattan Bagel		X
2242	Vendors	Manzo's Suites		X
2243	Vendors	Maren Altman FZCO		X
2244	Vendors	Marios Locksmith Ltd.		X
2245	Vendors	Marriott Hotels & Resorts	X	
2246	Vendors	Marsh USA	X	
2247	Vendors	Maxon Corp.	X	
2248	Vendors	Mayami Mexicantina		X
2249	Vendors	Mazars LLP	X	
2250	Vendors	Mazars Ltd.	X	
2251	Vendors	McCarthy Tetrault LLP	X	
2252	Vendors	McDonald, Tracey		X
2253	Vendors	McLagan Partners Inc.	X	
2254	Vendors	MCM 965		X
2255	Vendors	mDesign Holdings Ltd.		X
2256	Vendors	MediaOne Partners		X
2257	Vendors	Melio	X	
2258	Vendors	Memorisely		X
2259	Vendors	Metropol Palace		X
2260	Vendors	MF Partners Ltd.		X
2261	Vendors	MFA Network		X
2262	Vendors	MGM Grand Hotel LLC		X
2263	Vendors	Miami Beach Convention Center		X
2264	Vendors	Michael Page International Inc.	X	
2265	Vendors	Michaels Cos. Inc., The		X
2266	Vendors	Michaels, Panayiotis		X
2267	Vendors	Michailidou, Anna		X
2268	Vendors	Microsoft Azure Inc.		X
2269	Vendors	Microsoft Corp.	X	
2270	Vendors	Million Roses, The		X
2271	Vendors	MINDS		X
2272	Vendors	Minuteman Press International Inc.		X
2273	Vendors	Mixed Analytics		X
2274	Vendors	Mixpanel Inc.	X	
2275	Vendors	Momentum Media Group		X
2276	Vendors	Monarch Blockchain Corp.		X
2277	Vendors	Monday.com Ltd.	X	
2278	Vendors	MOO Print Ltd.	X	
2279	Vendors	Moon, Eddie		X
2280	Vendors	Moralis Academy		X
2281	Vendors	Morreale, James		X
2282	Vendors	Morris Manning & Martin LLP	X	
2283	Vendors	Moschoulla Patatsou Christofi		X
2284	Vendors	Motion Array		X
2285	Vendors	Motion Design School Co.		X
2286	Vendors	Mould, Darron John		X
2287	Vendors	Move 4 Less LLC		X
2288	Vendors	MTA SpA	X	
2289	Vendors	Muens, Philipp		X
2290	Vendors	Mullholand, Lindsey R.		X
2291	Vendors	Mulligan, Scott		X
2292	Vendors	Music 2 the Max		X
2293	Vendors	MVP Workshop		X
2294	Vendors	Myers-Briggs & Co. Inc.		X
2295	Vendors	Mylona, Olimbia		X
2296	Vendors	MythX		X
2297	Vendors	Nagy, Eniko Andrea		X
2298	Vendors	Naidu, J Raag		X
2299	Vendors	Namecheap Inc.		X
2300	Vendors	National Office Interiors & Liquidators		X
2301	Vendors	National Railroad Passenger Corp.	X	
2302	Vendors	Nationwide Multistate Licensing System & Registry		X
2303	Vendors	Navex Global Inc.	X	
2304	Vendors	NBC Universal	X	
2305	Vendors	Nectar		X
2306	Vendors	Nethercote, Holley		X
2307	Vendors	Nevada Sign		X
2308	Vendors	New Spanish Ridge LLC		X

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2309	Vendors	New York Times Co., The	X	
2310	Vendors	Next Web Events BV, The		X
2311	Vendors	NextGenProtection		X
2312	Vendors	NICE Systems UK Ltd.	X	
2313	Vendors	Nico Signs Ltd.		X
2314	Vendors	NordLayer		X
2315	Vendors	Nordlogic Software SRL		X
2316	Vendors	Nordstrom Inc.	X	
2317	Vendors	Nossaman LLP		X
2318	Vendors	Notability Partners		X
2319	Vendors	Notarize		X
2320	Vendors	Nothing Bundt Cakes		X
2321	Vendors	Nuri	X	
2322	Vendors	NuSources		X
2323	Vendors	Nyman Libson Paul LLP		X
2324	Vendors	OAKds Inc.		X
2325	Vendors	Ocean View Marketing Inc.		X
2326	Vendors	Office Depot	X	
2327	Vendors	Office Movers Las Vegas		X
2328	Vendors	Office Star B2B Ltd.		X
2329	Vendors	OfficeSpace Software Inc.		X
2330	Vendors	OfficeVibe		X
2331	Vendors	Offord, Scott		X
2332	Vendors	Ogilvy, David		X
2333	Vendors	OKEx		X
2334	Vendors	Onchain Custodian Pte. Ltd.		X
2335	Vendors	Onfido	X	
2336	Vendors	Onfido Inc.	X	
2337	Vendors	Onfido Ltd.	X	
2338	Vendors	Optimizely Inc.		X
2339	Vendors	Oracle Corp. UK Ltd.	X	
2340	Vendors	Otter ai		X
2341	Vendors	OVF Customer.io LLC		X
2342	Vendors	PABXL		X
2343	Vendors	Pack & Send		X
2344	Vendors	Paddle		X
2345	Vendors	Pagliara Entertainment Enterprises LLC		X
2346	Vendors	Palantir Security Ltd.		X
2347	Vendors	Panago, Constantine		X
2348	Vendors	Panasonic Avionics Corp.	X	
2349	Vendors	Panera Bread	X	
2350	Vendors	Paneva, Violina		X
2351	Vendors	Panorays Ltd.	X	
2352	Vendors	Papademetriou, Fotis		X
2353	Vendors	Papaya Global HK Ltd.		X
2354	Vendors	Park MGM Las Vegas		X
2355	Vendors	Park Plaza Hotels	X	
2356	Vendors	Parklane Resort & Spa		X
2357	Vendors	Party City	X	
2358	Vendors	Patchen, Aaron		X
2359	Vendors	Paxful Inc.		X
2360	Vendors	Payplus by Iris		X
2361	Vendors	Payplus Ltd.		X
2362	Vendors	Peas Recruitment Ltd.		X
2363	Vendors	Peninsula Business Services Ltd.		X
2364	Vendors	Phase II Block A South Waterfront Fee LLC		X
2365	Vendors	Photo Booth Vending		X
2366	Vendors	Piechocinska, Olga		X
2367	Vendors	Pillakouris, Maria		X
2368	Vendors	Plaid Inc.	X	
2369	Vendors	Pluralsight Inc.	X	
2370	Vendors	Polihouse Boutique Hotel		X
2371	Vendors	Polyrize Security Ltd.	X	
2372	Vendors	Portswigger Ltd.		X
2373	Vendors	Postman Inc.		X
2374	Vendors	Postmates Inc.	X	
2375	Vendors	Practising Law Institute Inc.		X
2376	Vendors	Premaratne, Inesha		X
2377	Vendors	Premier Due Diligence LLC		X
2378	Vendors	Premium Beat		X
2379	Vendors	Prescient		X
2380	Vendors	PRG U.S. Inc.		X
2381	Vendors	Print Hoboken LLC		X
2382	Vendors	Printful Inc.		X
2383	Vendors	Priority Power	X	

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2384	Vendors	Pro Blockchain Media LLP		X
2385	Vendors	Prokopis, Konstantinos		X
2386	Vendors	Proof of Talent LLC		X
2387	Vendors	Protect Operations Ltd.		X
2388	Vendors	PSE Consulting Engineers Inc.		X
2389	Vendors	PSJ Kanaris Enterprises Ltd.		X
2390	Vendors	PTI Office Furniture		X
2391	Vendors	PubliBranco		X
2392	Vendors	Pure Marketing Group Corp.		X
2393	Vendors	Purescence Ltd.		X
2394	Vendors	Pušonja, Mališa		X
2395	Vendors	Quality Inn & Suites Hotel		X
2396	Vendors	Quantstamp Inc.		X
2397	Vendors	Quoine Pte. Ltd.		X
2398	Vendors	RA Venues at Churchill War Rooms		X
2399	Vendors	Raducioiu, Iulia		X
2400	Vendors	Rahman, Kent		X
2401	Vendors	Rails Tech Inc.		X
2402	Vendors	Real Vision Group	X	
2403	Vendors	Rebecca Sweetman Consulting Ltd.		X
2404	Vendors	Reddit Inc.	X	
2405	Vendors	Redk CRM Solutions Ltd.		X
2406	Vendors	Refaeli, Alon		X
2407	Vendors	Reflectiz Ltd.	X	
2408	Vendors	Regus Management Group LLC	X	
2409	Vendors	reMarkable AS	X	
2410	Vendors	Residence Inn	X	
2411	Vendors	Resources Global Professionals	X	
2412	Vendors	Restream.io		X
2413	Vendors	Rethy, Istvan-Levente		X
2414	Vendors	Retool Inc.		X
2415	Vendors	Rever Networks Inc.		X
2416	Vendors	RFO Conferences Organizing LLC		X
2417	Vendors	Rhind, Ryan		X
2418	Vendors	RingCentral Inc.	X	
2419	Vendors	Rios, David Garcia		X
2420	Vendors	Ritz-Carlton, The	X	
2421	Vendors	Rosewood Hotel & Resorts LLC	X	
2422	Vendors	Rothschild TLV		X
2423	Vendors	Royal Mail plc	X	
2424	Vendors	Royalton Hotel		X
2425	Vendors	Rubin, Jaclyn		X
2426	Vendors	Russell, Jacob		X
2427	Vendors	Sabana Labs SL		X
2428	Vendors	Saffron Indian Cuisine		X
2429	Vendors	Saint Bitts LLC		X
2430	Vendors	Saliba, Paul S		X
2431	Vendors	Sam's Club		X
2432	Vendors	Sam's Limousine & Transportation Inc.		X
2433	Vendors	SAP America Inc.	X	
2434	Vendors	Sawhney, Rajiv		X
2435	Vendors	Schoen Legal Search		X
2436	Vendors	ScraperAPI		X
2437	Vendors	Seamless		X
2438	Vendors	SecureDocs Inc.		X
2439	Vendors	Securitas Security Services USA Inc.	X	
2440	Vendors	Seese, Dylan		X
2441	Vendors	Segment Inc.	X	
2442	Vendors	Selfridges		X
2443	Vendors	SendSafely		X
2444	Vendors	Sentry	X	
2445	Vendors	Setovich, Javier		X
2446	Vendors	Sevio FZC		X
2447	Vendors	SewWhatAndWear		X
2448	Vendors	Sharma, Bharti		X
2449	Vendors	Sheraton Hotels	X	
2450	Vendors	Shitov, Alexey		X
2451	Vendors	Shkedi, Jonathan		X
2452	Vendors	Shutters on the Beach		X
2453	Vendors	Shutterstock	X	
2454	Vendors	Silhouette Building, The		X
2455	Vendors	Silva, Karl Da		X
2456	Vendors	Silverman, Tyler		X
2457	Vendors	Similarweb Inc.	X	
2458	Vendors	SJP Properties General Construction		X

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2459	Vendors	Sketch BV		X
2460	Vendors	Skew Ltd.		X
2461	Vendors	Slack Technologies LLC	X	
2462	Vendors	SlideTeam		X
2463	Vendors	Small Pocket Video		X
2464	Vendors	Smart City Networks LP		X
2465	Vendors	Smartcontract Inc.		X
2466	Vendors	Smith, Winston Royce		X
2467	Vendors	SMSF Association		X
2468	Vendors	Snowflake Inc.	X	
2469	Vendors	So & Sato Law Office		X
2470	Vendors	Soho Beach House		X
2471	Vendors	SolarWinds	X	
2472	Vendors	Solomon, Levi		X
2473	Vendors	Soltysinski Kawecki Szlezak		X
2474	Vendors	SonarSource		X
2475	Vendors	Sopracasa, Erik		X
2476	Vendors	South City Kitchen		X
2477	Vendors	Southwest Airlines	X	
2478	Vendors	Sovos Compliance	X	
2479	Vendors	SP VICE Ltd.		X
2480	Vendors	Spears Electric		X
2481	Vendors	Spectrum	X	
2482	Vendors	Sponsor United		X
2483	Vendors	Sports1ternship LLC		X
2484	Vendors	Sposato, Dalila		X
2485	Vendors	SpotHero		X
2486	Vendors	Standard Restaurant Equipment Co.		X
2487	Vendors	Staples	X	
2488	Vendors	Starbucks	X	
2489	Vendors	Statusgator		X
2490	Vendors	Stephanos Greek & Mediterranean Grill		X
2491	Vendors	Stuart Tracte Photography		X
2492	Vendors	Studio ViDA		X
2493	Vendors	Sublime HQ Pty. Ltd.		X
2494	Vendors	SuperSonic Movers LLC		X
2495	Vendors	Surety Solutions		X
2496	Vendors	Swag.com		X
2497	Vendors	Swept Cleaning Service of Austin		X
2498	Vendors	Swiss International Air Lines Ltd.	X	
2499	Vendors	SXSW LLC		X
2500	Vendors	Synapse Florida		X
2501	Vendors	Syndic Travel		X
2502	Vendors	TAAPI.IO sro		X
2503	Vendors	Tableau Software LLC	X	
2504	Vendors	Talking Cocktails		X
2505	Vendors	Tampa Printer		X
2506	Vendors	Target Corp.	X	
2507	Vendors	Tasker, Stephen		X
2508	Vendors	TaskRabbit		X
2509	Vendors	TaxBit Inc.		X
2510	Vendors	Taylor Wessing LLP	X	
2511	Vendors	TCL Publishing Ltd.		X
2512	Vendors	Teamz Inc.		X
2513	Vendors	Tembo Embroidery & Custom Merchandise		X
2514	Vendors	Ten Manchester Street Hotel		X
2515	Vendors	Tenderly doo		X
2516	Vendors	Teng, Aaron		X
2517	Vendors	Terra Panonica		X
2518	Vendors	TET Events LLC		X
2519	Vendors	Theocharous, George		X
2520	Vendors	Thimble Insurance		X
2521	Vendors	Thomson Reuters	X	
2522	Vendors	Thrasylvoulou, Olga		X
2523	Vendors	Thunderclap LLC		X
2524	Vendors	Tinoco, Diana		X
2525	Vendors	Titan Office Furniture Ltd.		X
2526	Vendors	T-Mobile US Inc.	X	
2527	Vendors	TokenTalk Ltd.		X
2528	Vendors	Toll Free Forwarding		X
2529	Vendors	Toolfarm		X
2530	Vendors	Tore, Alex		X
2531	Vendors	Towers Watson Ltd.	X	
2532	Vendors	Trade Group Inc., The	X	
2533	Vendors	TradingView Inc.		X

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2534	Vendors	TransUnion	X	
2535	Vendors	Trash Cans Warehouse		X
2536	Vendors	TRD Comm		X
2537	Vendors	Trello Inc.		X
2538	Vendors	Trovata Inc.	X	
2539	Vendors	Trustpilot Inc.	X	
2540	Vendors	TubeBuddy		X
2541	Vendors	Turkish Airlines	X	
2542	Vendors	Turley, Andrew		X
2543	Vendors	Twenty84 Solutions		X
2544	Vendors	Twilio Inc.	X	
2545	Vendors	Twitter Inc.	X	
2546	Vendors	Uber	X	
2547	Vendors	Uber Eats	X	
2548	Vendors	Udemy Inc.	X	
2549	Vendors	Uline Inc.	X	
2550	Vendors	Unbound Tech Ltd.	X	
2551	Vendors	Unifire Extinguishers Ltd.		X
2552	Vendors	United Airlines	X	
2553	Vendors	University Arms Hotel		X
2554	Vendors	Unstoppable Domains Inc.		X
2555	Vendors	UPS	X	
2556	Vendors	Upstager Consulting Inc.		X
2557	Vendors	UrbanStems Inc.		X
2558	Vendors	USA Strong Inc.		X
2559	Vendors	UsabilityHub Pty. Ltd.	X	
2560	Vendors	UsaStrong.io		X
2561	Vendors	USPS		X
2562	Vendors	V3 Digital Ltd.		X
2563	Vendors	Valere Capital		X
2564	Vendors	Vandervelde, Jeffrey		X
2565	Vendors	Vanguard Cleaning Systems of Las Vegas		X
2566	Vendors	Varonis Systems Inc.	X	
2567	Vendors	Varzea, Monica		X
2568	Vendors	Vasileiou, Eirini		X
2569	Vendors	VCU Blockchain		X
2570	Vendors	Veliz, Jessica		X
2571	Vendors	Vercel Inc.		X
2572	Vendors	Verified First LLC		X
2573	Vendors	VerifyInvestors.com		X
2574	Vendors	Verizon Wireless	X	
2575	Vendors	Vert & Blanc Enterprises Ltd.		X
2576	Vendors	Viasat Inc.	X	
2577	Vendors	Virtru Corp.		X
2578	Vendors	Virtual Business Source Ltd.		X
2579	Vendors	Virtually Here For You Ltd.		X
2580	Vendors	Vivid Edge Media Group		X
2581	Vendors	Volta Systems Group		X
2582	Vendors	VoskCoin LLC		X
2583	Vendors	Vrazic, Michail		X
2584	Vendors	VSECNOW Ltd.		X
2585	Vendors	Walgreens Boots Alliance Inc.	X	
2586	Vendors	Wall Street Journal	X	
2587	Vendors	Walmart Inc.	X	
2588	Vendors	Wang, Yuanbo		X
2589	Vendors	Warwick Hotel Ltd.		X
2590	Vendors	Wayfair Inc.	X	
2591	Vendors	WCEF LLC		X
2592	Vendors	West Coast Pure Water LLC		X
2593	Vendors	WestCap Management LLC		X
2594	Vendors	Whirling Dervish Productions		X
2595	Vendors	Wilde Aparthotels		X
2596	Vendors	Wingerden, Gerrit Van		X
2597	Vendors	Wings Hotel, The		X
2598	Vendors	Wintermute Trading Ltd.	X	
2599	Vendors	Wlosek, Ewa		X
2600	Vendors	Wolf Theiss		X
2601	Vendors	Wolt		X
2602	Vendors	Wolters Kluwer NV	X	
2603	Vendors	Workland	X	
2604	Vendors	Workspace Management Ltd.		X
2605	Vendors	World Economic Forum	X	
2606	Vendors	WP Engine, Inc.	X	
2607	Vendors	Wyndham Hotels & Resorts Inc.	X	
2608	Vendors	Wynn Las Vegas	X	

Results of Connections Check
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No.	Category	Entity Name (Full Name as per PILL)	Connection	No Connection
2609	Vendors	Yellin, Sruli		X
2610	Vendors	Yellowgrid		X
2611	Vendors	yellowHead Ltd.	X	
2612	Vendors	Yiadam, Prince		X
2613	Vendors	Yohann		X
2614	Vendors	YouTube Premium		X
2615	Vendors	Zapier.com		X
2616	Vendors	Zegans Law Group Pllc, The		X
2617	Vendors	Zendesk Inc.	X	
2618	Vendors	Zeplin Inc.		X
2619	Vendors	Zoeller, Arielle		X
2620	Vendors	Zoho Corp.	X	
2621	Vendors	Zoom Video Communications Inc.	X	
2622	Vendors	Zubtitle LLC		X
2623	Vendors	Zuraz97 Ltd.		X

Exhibit C

Shwartz Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**DECLARATION OF YOAV SHWARTZ
IN SUPPORT OF DEBTORS' APPLICATION
FOR ENTRY OF AN ORDER (I) AUTHORIZING THE
RETENTION AND EMPLOYMENT OF ERNST & YOUNG LLP AS
TAX COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER,
EFFECTIVE AS OF JULY 13, 2022, AND (II) GRANTING RELATED RELIEF**

I, Yoav Shwartz, hereby declare pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") as follows:

1. I am a Partner of Kost Forer Gabbay & Kasierer ("EY Israel"). I provide this declaration (this "Declaration") on behalf of EY Israel in support of the application of the above-captioned debtors (the "Debtors") to retain Ernst & Young LLP ("EY LLP") as their tax services provider, effective as of July 13, 2022 (the "Petition Date"), pursuant to the terms and conditions set forth in the agreements between the Debtors and EY LLP attached to the *Declaration of Elizabeth Harvey in Support of Debtors' Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance Services and Tax Advisory Services Provider, Effective as of July 13, 2022 and (II) Granting Related Relief*

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

(the “Harvey Declaration”) as Exhibit A (the “Engagement Letters”).² EY LLP will subcontract with EY Israel to provide the tax consulting and tax compliance (the “Services”) summarized in paragraph 3 of the Harvey Declaration.

2. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or other employees of EY Israel or employees of other member firms of EYGL (as defined below) under my supervision and direction.

EY Israel’s Disinterestedness

3. Based on the connections check process that is described herein, to the best of my knowledge, information, and belief, EY Israel (a) does not hold or represent an interest adverse to the Debtors’ estates and (b) is a “disinterested person” as such term is defined in section 101(14) of title 11 of the United States Code (the “Bankruptcy Code”), as required under section 327(a) of the Bankruptcy Code. Moreover, to the best of my knowledge, information and belief, EY Israel’s subcontracting with EY LLP is not prohibited or restricted by Bankruptcy Rule 5002.

4. EY Israel’s records indicate that before the Petition Date, the Debtors paid EY Israel for Services that had not yet been rendered as of the Petition Date. This is a result of “progress billing” terms under one or more prepetition engagement letters between a Debtor entity and EY Israel, pursuant to which the Debtors remitted payments to EY Israel at designated times. As of the Petition Date, EY Israel is holding a credit balance of \$105,000.

5. During the ninety days before the Petition Date, the Debtors paid approximately \$2,401,112 to EY Israel.

² Capitalized terms used but otherwise not defined herein shall have the meanings ascribed to such terms in the Engagement Letters.

6. As of the Petition Date, EY Israel was owed \$248,393 by the Debtors in respect of services provided by EY Israel prior to the Petition Date. Upon approval of EY LLP's retention in these cases, EY Israel will waive its right to receive any unpaid fees incurred on the Debtors' behalf prior to the Petition Date.

Professional Compensation and Reimbursement of Expenses

7. EY Israel intends to charge the Debtors fees for the Services, with EY Israel's fees and expenses relating to work for the Debtors included in EY LLP's fee applications, as set forth in the Engagement Letters and summarized below. When another EYGL member firm is a prime contractor and subcontracts with EY Israel, EY Israel customarily charges the client the same hourly fees as the EYGL member firm that is the prime contractor. Accordingly, for the Tax Advisory Services discussed above, EY Israel's fees will be based on the actual time that its professional spend performing the Services, billed at the following rates for each level listed below while the Services are performed:

Level	Rate
Partner/Principal	\$1,250
Executive Director	\$1,150
Senior Manager	\$950
Manager	\$850
Senior	\$600
Staff	\$400

For the tax compliance services:

- The Debtors prepaid EY Israel \$52,150 in fixed fees for the compliance services for the tax year ended December 31, 2021 for Celsius Network, Inc.

- The Debtors prepaid EY Israel \$52,850 in fixed fees for the compliance services for the tax year ended December 31, 2021 for Celsius US Holding LLC and its US subsidiaries.
- As discussed in greater detail in the attached SOW, additional forms will be billed at a fixed fee per form.
- In addition, time incurred by EY Israel (as a subcontractor to EY) to review tax return matters resulting from the Company's bankruptcy filing, various transactions and an internal restructuring which occurred in 2021 and/or the Company's current financial and operational status will be billed based on the rate card shown above for the Tax Advisory Services.

8. EY Israel's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which the Debtors shall pay.

9. In addition to the fees set forth above, the Debtors shall reimburse EY Israel for any direct expenses incurred in connection with EY Israel's retention in these chapter 11 cases and the performance of the Services set forth in the Engagement Letters, including any potential value-added taxes, sales taxes, and other indirect taxes incurred in connection with the delivery of the Services. EY Israel's direct expenses shall include, but not be limited to, reasonable, customary, and documented out-of-pocket expenses for items such as travel, meals, accommodations, and other expenses (including any fees or reasonable expenses of EY Israel's legal counsel) related to the Services. EY Israel will charge the Debtors for these direct expenses at EY Israel's cost.

10. If EY Israel is requested or authorized by the Debtors, or is required by government regulation, subpoena, or other legal process, to produce its documents or personnel as witnesses with respect to the Services or the Engagement Letters, the Debtors will, so long as EY Israel is not a party to the proceeding in which the information is sought, reimburse EY Israel for its professional time and expenses, as well as the fees and expenses of EY Israel's counsel, incurred in responding to such requests.

11. EY Israel may receive rebates in connection with certain purchases, which are used to reduce charges that EY Israel would otherwise pass onto its clients.

Certain Other Terms of the Engagement Letters

12. EY Israel's provision of Services to the Debtors is contingent upon this Court's approval of each term and condition set forth in the Engagement Letters.

13. The Engagement Letters may be terminated by EY or the Debtors in accordance with their terms. Notwithstanding such termination, however, the Debtors' estates will remain obligated to pay all accrued fees and expenses as of the effective date of such termination. Moreover, certain other terms of the Engagement Letters will continue (either indefinitely or for a specified period of time) following termination.

Ernst & Young Global Limited

14. The Ernst & Young global network comprises independent professional services practices conducted by separate legal entities throughout the world. Such legal entities are members of Ernst & Young Global Limited ("EYGL"), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and no capital. The EYGL member firms have agreed to operate certain of their professional practices in accordance with agreed standards but remain separate legal entities. EY Israel, is a member firm of EYGL in its jurisdiction.

Disclosure of Connections

15. EY Israel has access to a computer database (the "Database") that contains information about actual client engagements and potential engagement activity of all of the member firms of EYGL. The Database also includes the names of other parties that the professionals on the relevant engagement team have identified as also being involved in each engagement (e.g., adverse parties and co-clients). Thus, the Database indicates whether any

Debtor entity is involved in an engagement by an EYGL member firm, in which a Party in Interest (as defined below) is a client.³

16. In connection with EY Israel's proposed retention by the Debtors, I understand that Debtors' counsel provided a list of names of parties in interest in these cases (the "PIIL") to EY LLP on or about July 27, 2022, which was supplemented on or around October 20, 2022. EY Israel analyzed the results of the check of the names of parties in interest in these cases that EY LLP had caused to be run against the Database (the "Parties in Interest"), to determine whether EY Israel currently provides services to any client that relate to any Debtor or any affiliate of the Debtors.

17. The disclosure list annexed as Exhibit B to the Harvey Declaration lists the names of the Parties in Interest and whether a client engagement with EY Israel or any other EYGL member firm during the last three years has been identified in the Database.

18. To the best of my knowledge, information, and belief based on the information set forth in the Database, none of the services rendered to Parties in Interest by EY Israel or any other EYGL member firm have been in connection with the Debtors or these Chapter 11 cases, except as otherwise stated herein.

19. The Database reflects that the following Parties in Interest are currently engaging EY Israel (or have engaged EY Israel during the last three years) in matters that involve the Debtors. During September through November 2021, the Debtors' non-Debtor affiliate GK8 Ltd. ("GK8"), then an unrelated company and currently an indirect subsidiary of the Debtors, engaged EY Israel

³ The information in the Database is populated by the professionals who are providing services under each engagement. Therefore, the information in the Database may not be 100% correct with respect to all engagements, as human errors may occur. Furthermore, financial information pertaining to engagement activity is the proprietary and confidential information of each individual EYGL member firm. EY Israel may not have the right to access, or if accessed, disclose, such information relating to other EYGL member firms.

to advise it on the tax and accounting aspects of its sale to Celsius Network Limited. GK8 paid EY Israel in full at the closing. I do not believe that the foregoing engagement is adverse to the Debtors.

20. In addition, GK8 engaged EY Israel to prepare GK8's Israeli income tax returns and to audit the statutorily required supporting financial statements for GK8's fiscal year 2021.

21. EY Israel cannot prohibit any other EYGL member firm from accepting any client engagements, including in matters that may be adverse to the Debtors or their bankruptcy estates. Nevertheless, if EY Israel becomes aware of any such engagement by another EYGL member firm, EY Israel will file a supplemental declaration with the Bankruptcy Court for the Southern District of New York (this "Court") that contains the pertinent information that EY Israel is authorized to disclose.⁴ Moreover, if EY Israel becomes aware that another EYGL member firm represents a Party in Interest in a matter that is adverse to the Debtors or their bankruptcy estates, EY Israel will not permit anyone from such EYGL member firm's engagement team who provides services to the Party in Interest in the adverse matter to be involved in the Services that EY Israel provides for the Debtors during these Chapter 11 cases.

22. In the ordinary course of business, certain EYGL member firms ("EY Support Firms") provide various professional, administrative and back office support services for client-facing EYGL member firms throughout the world, as requested, coordinated and directed by such client-facing EYGL member firms (including EY Israel).

⁴ There may be situations in which EY Israel will be unable to disclose engagements of other EYGL member firms. For example, laws or regulations applicable to other EYGL member firms may preclude such firms from providing information regarding its client engagements to EY Israel, or applicable laws and regulations may prohibit disclosure. If that issue arises, EY Israel will discuss it with the Office of the United States Trustee to try to reach a resolution.

23. Before the Petition Date, EY Support Firms assisted EY Israel in providing services to the Debtors.

24. Notwithstanding any use of EY Support Firms and the subcontracting of EY Israel in this engagement, EY LLP shall remain fully and solely responsible for any liabilities and obligations in respect of this engagement and Services during these chapter 11 cases.

25. If this Court approves the Services, EY Israel will subcontract with Martin Flashner, a retired EY LLP Partner and part-time independent contractor retained by EY Israel, to assist in its provision of certain Services to one or more of the Debtors during these chapter 11 cases. Martin Flashner has vast experience with supporting multi-national business in meeting complex US tax compliance requirements, analyzing, reviewing and filing US federal and state income tax returns.

26. Mr. Flashner will be paid a fixed fee of \$30,000 for each 30-day period that he records a minimum of sixty hours of work for the Debtors. His fees and expenses relating to work performed for the Debtors will be included in EY LLP's fee applications in these chapter 11 cases.

27. I understand that Mr. Flashner has performed his own connections check with regard to the Debtors and Parties in Interest identified in these chapter 11 cases. Mr. Flashner's related declaration is attached hereto as Exhibit A.

28. EY Israel and other EYGL member firms may perform services for their clients that relate to the Debtors merely because such clients may be creditors or counterparties to transactions with the Debtors and whose assets and liabilities may thus be affected by the Debtors' status. The disclosures set forth herein do not include specific identification of such services.

29. EY Israel may appear in cases, proceedings and transactions involving many different attorneys, financial advisors and creditors, some of which may represent or be parties involved in these Chapter 11 cases.

30. EY Israel may currently be a party or participant in certain litigation matters involving Parties in Interest, which matters are unrelated to the Debtors or these Chapter 11 cases.

31. EY Israel does not directly hold any debt or equity securities of the Debtors. In addition, none of the EY Israel professionals who are currently on the engagement team that is providing Services to the Debtors directly hold any securities in the Debtors, but those engagement team members may hold interests in mutual funds or other investment vehicles that may own securities of the Debtors.

32. EY Israel has thousands of professional employees. It is possible that employees of EY Israel who are not currently on the engagement team that is providing Services to the Debtors may directly or indirectly hold securities of the Debtors or interests in mutual funds or other investment vehicles that may own securities of the Debtors. Additionally, EY Israel partners and professionals, whether or not on the engagement team that is providing services to the Debtors, may have economic interests in or business associations with Parties in Interest.

33. To the best of my knowledge, information, and belief, neither the undersigned nor the EY Israel professionals expected to assist the Debtors in these matters are connected to the bankruptcy judges in the Southern District of New York, the United States Trustee for the region in which these chapter 11 cases are pending, or any person employed in the Office of the United States Trustee in the city in which these chapter 11 cases are pending as identified in the PIIL. Moreover, to the best of my knowledge, information, and belief, EY Israel's retention is not prohibited by Bankruptcy Rule 5002.

34. Despite the efforts described above to identify and disclose connections with Parties in Interest, because the Debtors are a large enterprise with numerous creditors and other relationships, EY Israel is unable to state with certainty that every client representation or other connection with Parties in Interest has been disclosed herein. If EY Israel discovers additional information that requires disclosure, EY Israel will file supplemental disclosures with this Court.

35. To the best of my knowledge, information, and belief, prior to the Petition Date, EY Israel performed certain professional services for the Debtors, including US tax compliance services, cross border US international tax consulting services, transfer pricing services, Israeli tax services, and audit services.

36. At the Debtors' request, following the Petition Date and prior to this Court's approval of EY Israel's engagement in these chapter 11 cases, EY Israel may provide in its sole discretion certain of the Services described in the Engagement Letters. Thus, EY Israel requests that EY LLP's and EY Israel's retention be authorized effective as of the Petition Date.

37. To the extent required by section 504 of the Bankruptcy Code, except as otherwise set forth herein, EY Israel has not shared or agreed to share any of its compensation in connection with this matter with any other person, other than the partners, principals and employees of EY Israel.

38. EY Israel intends to include its fees and expenses relating to work performed for the Debtors in EY LLP's fee applications, and EY LLP will apply to this Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, Bankruptcy Rules, Local Bankruptcy Rules for the Southern District of New York, Engagement Letters, and pursuant to any additional procedures that may be established by this Court in these chapter 11 cases.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: November 18, 2022

/s/ Yoav Shwartz

YOAV SHWARTZ, PARTNER
Kost Forer Gabbay & Kasierer

Exhibit D

Flashner Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**DECLARATION OF MARTIN FLASHNER
IN SUPPORT OF DEBTORS' APPLICATION
FOR ENTRY OF AN ORDER (I) AUTHORIZING THE
RETENTION AND EMPLOYMENT OF ERNST & YOUNG LLP AS
TAX COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER,
EFFECTIVE AS OF JULY 13, 2022, AND (II) GRANTING RELATED RELIEF**

I, Martin Flashner, hereby declare pursuant under penalty of perjury, to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") as follows:

1. I am a tax professional and retired Ernst & Young LLP ("EY LLP") partner and a part-time independent contractor retained by Kost Forer Gabbay & Kasierer ("EY Israel"). I hold a CPA license from Connecticut.

2. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon records kept and reviewed by me.²

Disinterestedness

3. To the best of my knowledge, information, and belief, I do not hold or represent an interest adverse to the Debtors' estates, and am a "disinterested person," as such term is defined in

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

² I do not have copies of client matter records from my time as an EY LLP partner.

section 101(14) of title 11 of the United States Code (the “Bankruptcy Code”), as required under section 327(a) of the Bankruptcy Code. Moreover, to the best of my knowledge, information, and belief, my subcontracting with EY Israel is not prohibited or restricted by Bankruptcy Rule 5002.

Professional Compensation and Reimbursement of Expenses

4. If the Bankruptcy Court for the Southern District of New York (this “Court”) approves the Debtors’ application to retain EY, EY will subcontract with EY Israel, and EY Israel will subcontract with me to assist in providing certain of the approved services to the Debtors. My compensation will be a fixed fee of \$30,000 for each thirty-day period that I record a minimum of sixty hours of work for the Debtors. I understand that EY will bill my fees to the Debtors at cost, and include my fees in EY LLP’s fee applications in these cases.

Disclosure of Connections

5. I understand that Debtors’ counsel provided a list of names of parties in interest in these cases (the “PIIL”) to EY LLP on or about August 10, 2022. EY LLP forwarded that list to me on or about September 26, 2022. The specific names that were set forth on the PIIL that EY LLP received from the Debtors’ counsel are referred to herein as the “Parties in Interest.”

6. In addition, EY LLP received a supplemental PIIL from Debtors’ counsel on or around October 20, 2022 (the “Supplemental PIIL”). The disclosure list annexed as Exhibit B to the *Declaration of Elizabeth Harvey in Support of Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022 and (II) Granting Related Relief* lists the names of the Parties in Interest. My review of the additional names from the Supplemental PIIL is ongoing. If I learn any information that requires disclosure, I will file a supplemental declaration with this Court.

7. Based on a review of my personal files and my recollections, in my capacity as an EY partner and/or as an independent contractor to EY Israel, I have provided services to the following parties in interest on the PIIL: Nice Systems UK.

8. To the best of my knowledge, information, and belief, I have not rendered any services to Parties in Interest by that have been in connection with the Debtors or these chapter 11 cases.

9. I have in the past and may continue to purchase goods and/or services from various entities on the PIIL. All such relationships are unrelated to the debtors and these chapter 11 cases.

10. As a retired EY LLP partner, I participate and receive certain benefits and retirement distributions provided to retired EY LLP partners as a result of their prior role as a partner of EY LLP.

11. While I was a partner at EY LLP, I may have performed services for EY LLP clients that relate to the Debtors merely because such clients may be creditors or counterparties to transactions with the Debtors and whose assets and liabilities may thus be affected by the Debtors' status. The disclosures set forth herein do not include specific identification of such services.

12. I do not directly hold any debt or equity securities of the Debtors. I may hold interests in mutual funds or other investment vehicles that may own securities of the Debtors or Parties in Interest from time to time, but I am not currently aware of any such holdings and do not control the investment decisions of any such mutual funds or other investment vehicles.

13. To the best of my knowledge, information, and belief, I have no connections to the Bankruptcy Judges in the Southern District of New York, the United States Trustee for the region in which these chapter 11 cases are pending, or any person employed in the Office of the United States Trustee in the city in which these chapter 11 cases are pending as identified in the PIIL.

14. Because the Debtors are a large enterprise with numerous creditors and other relationships, I am unable to state with certainty that every client representation or other connection with Parties in Interest has been disclosed herein. If I discover additional information that requires disclosure, I will file supplemental disclosures with this Court.

15. Prior to July 13, 2022 (the “Petition Date”), I performed certain professional services for the Debtors and their non-Debtor affiliates, including assistance with the preparation of US federal and state income tax returns for Celsius Network, Inc. for the tax years ended December 31, 2018, 2019, and 2020, and for Celsius US Holding LLC for the tax year ended December 31, 2020.

16. At the Debtors’ request following the Petition Date and prior to this Court’s approval of EY LLP’s engagement in these cases, I may in my sole discretion assist EY Israel in providing certain of the Services described in EY LLP’s Engagement Letters with the Debtors.

17. I have not shared or agreed to share any of my compensation in connection with this matter with any other person.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: November 18, 2022

/s/ Martin Flashner

Martin Flashner